

# City of Aberdeen Preliminary 2012 Budget



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# CITY OF ABERDEEN

## Mission & Value Statement



### **Aberdeen's Mission:**

*To provide quality services that promote the health and well-being of the community we serve.*

### **Aberdeen's Values:**

- ◆ Safe and Livable Neighborhoods
- ◆ Quality Urban Services
- ◆ Responsive Government
- ◆ Quality Education
- ◆ Heritage and Culture
- ◆ Economic Vitality and Diversity
- ◆ Natural Resources

**City of Aberdeen**  
**2012 Budget**  
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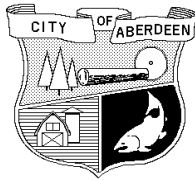
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September 28, 2011

To my fellow Council Members and Citizens of Aberdeen,

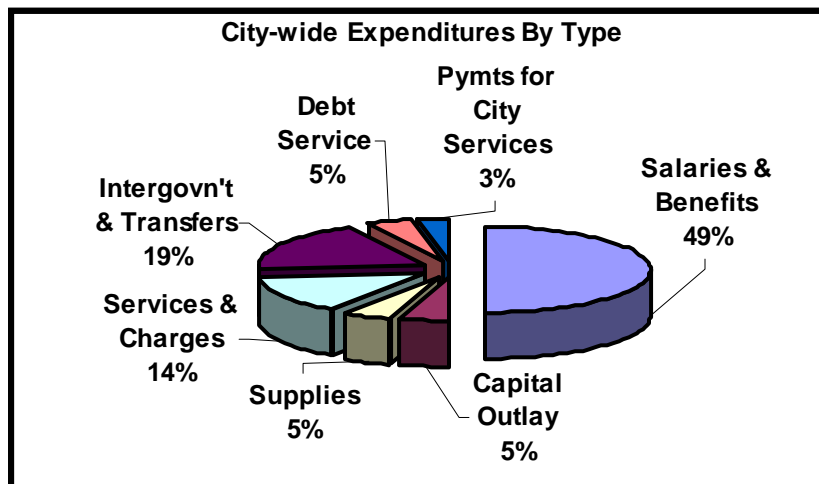
I am pleased to present to you the 2012 Preliminary Budget. This budget is based on providing services to the public without the frills. Every day I am reminded of how our citizens are struggling to make ends meet. Being mindful of this, my budget does not call for any rate or tax increases this year. Costs are increasing at a greater pace than revenue growth. This is the “new normal”, and it will be necessary for the Council, our community, employees and I to examine the services we provide and determine what level of services will be maintained. The needs are great, and the choices are challenging, but together we can continue to make this a wonderful place to live.

### *City-wide Budget Overview*

The total City budget for 2012 is \$48.976 million which is a 1.6% increase over the prior year.

	<u>2011</u>	<u>2012</u>	<u>Net Change</u>	<u>% Change</u>
<b>City-wide Budget Recap</b>	<b>Annual Budget</b>	<b>Annual Budget</b>	<b>Increase (Decrease)</b>	<b>2011 to 2012</b>
Ending Fund Balance	\$ 13,767,399	\$ 12,593,915	\$ (1,173,484)	-8.5%
Operating Expenditures	31,612,700	32,994,065	1,381,365	4.4%
Capital Outlay	1,163,065	1,715,080	552,015	47.5%
Debt service	1,654,125	1,673,131	19,006	1.1%
Total Expenditures	\$ 48,197,289	\$ 48,976,191	\$ 778,902	1.6%

The current budget does not increase utility rates for water, sewer, or storm drainage. Although a rate increase is needed, we will be using utility cash reserves to balance these budgets. The EMS availability fee will also remain the same; however, reserves will be used to subsidize those funds as well.



The graph to the left reflects the breakdown of city-wide expenses. Salary and benefits represents the largest portion of city expenditures at 49% of the total. Because of this, every vacancy is treated as an opportunity to examine programs for potential reductions in personnel and other related costs. Several positions have been reduced through attrition, but some positions must be filled to ensure public safety for a 24 hour/seven days a week operation.

The last several years have seen a variety of labor concessions from all of our employee groups, which resulted in cost savings to the City. We are not currently anticipating layoffs, but will continue to evaluate all vacancies for additional opportunities to reduce costs. The following information outlines the basis for salary and benefit projections:

- AFSCME members, Department Heads, Exempt employees: The AFSCME contract expired at the end of 2010. Salary numbers reflect the annual salaries currently in effect during 2011. Because we are working without a contract, there is no additional provision for Cost of Living increases in the projected numbers for these groups.
- The Fire Union contract was recently approved by Council and included a Cost of Living Adjustment (COLA) of 3.2% for 2012.
- The Police Guild contract was recently approved by Council and included a COLA of 3.0% for 2012.
- The Police Administrators' Contract is tied to the Guild's contract and will include a 3% COLA for 2012.
- The six council seats up for election and the Mayor's position will see an increase in pay based on Ordinance # 6245. The total cost of the increase is \$2,700 for the year.

Employee benefit costs continue to be the fastest growing expenditure area for the City. Health insurance premiums are expected to increase by 11% next year. The City is projected to spend just under \$ 2.2 million in health care premiums for active employees. Police & Fire retiree medical costs are projected at just over \$1 million. These numbers do not reflect the 2% rate reduction that the City will now qualify for in 2012 due to our designation as a Well City by AWC. The commitment to the Wellness Program should save the City approximate \$40,000 in premium costs.

Historical Medical Premium Increases	
2011	11%
2010	11%
2009	8%
2008	15%
2007	6%
2006	10%
2005	10%

Retirement contribution rates are expected to increase overall by 6%, for a total cost to the City of \$2.5 million.

Also expected to increase in 2012 are utility and fuel costs.

I have included funding for the Council of Government for \$22,000 and have included dues to the new consolidated Chamber/EDC for \$13,200. I remain committed to assisting Organizations that are trying to provide a regional focus for services in our area.

#### Capital Improvements

City-wide capital outlay for 2012 is \$1,715,000. This is predominately for infrastructure improvements for our utilities, equipment and vehicles. There is still no money available to address the needs of our roadways, but I will continue to work with the Council on strategies to provide a stable funding source to address this problem.

#### ***General Government Fund Overview***

The General Government Fund budget for 2012 is \$ 17,329,570 which includes an ending fund balance reserve of \$4.3 million. This fund covers the costs to provide services related to Police, Fire, City Jail, Municipal Court, Legal, Building & Code Compliance, Planning & Community Development, Animal Control, Human Resources, Engineering, Finance and the 911 Call Center. This fund also provides operating transfers to the Street, Parks, Retiree Pension and Parking Enforcement Funds. All of these services are valuable to our citizens.

	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>Net Change</u></b>	<b><u>% Change</u></b>
<b><u>General Gov't Fund</u></b>	<b><u>Annual Budget</u></b>	<b><u>Annual Budget</u></b>	<b><u>Increase (Decrease)</u></b>	<b><u>2011 to 2012</u></b>
Revenues (w/o reserves)	\$ 12,552,727	\$ 12,354,570	\$ 198,157	1.6%
Expenditures (w/o reserves)	12,766,676	13,000,848	234,172	1.8%
Net Loss	\$ (213,949)	\$ (646,278)	\$ 432,329	3.4%

As you can see, expenditures are 1.8% higher than the prior year. The current projected net loss is a combination of the following:

Corrections Program: Grant funding had been provided by the U.S. Dept. of Justice for the existing four corrections officers as well as two additional officers. The grant required that the City continue the two new positions for one full year after the end of the grant. This amount had been designated and set aside in the beginning fund balance. \$338,000

Net operational cost increases	<u>\$308,278</u>
Total Projected Use of Reserves	<u>\$646,278</u>

Revenue projections for 2012 are predicted to be up 1.6%, or roughly \$198,000 over the prior year. The bridge pontoon project and AGP expansion at the Port of Grays Harbor had a positive benefit to our bottom line this year; however, these revenues are not sustainable. The revenue projections for 2013 have been estimated conservatively and will be watched very closely for changes caused by construction or fallout from the State's revenue problems.

The Revenue Manual included in the budget book outlines details of how the General Fund revenues have been calculated. This budget does not include a property tax increase or an increase in utility taxes.

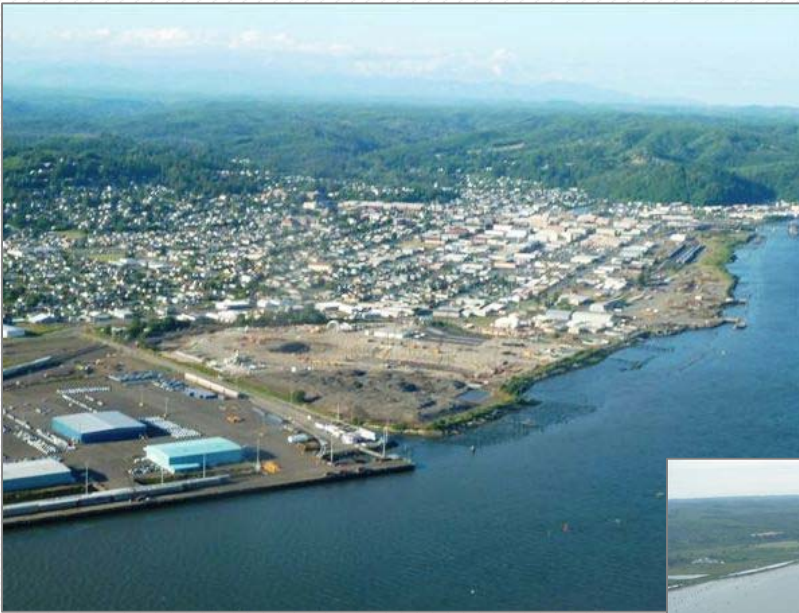
### ***Looking Ahead***

The next year will be a challenging one as we begin to plan for the "new normal". It is clear that the local and national economy will be slow to recover, so it will be necessary to redefine our priorities and determine the level of services our Citizens can afford.

Respectfully submitted,

*Bill Simpson, Mayor*





## More Aerial Views



Photos by Dianne Hill



Photo by Linda Hein

# Budget Summary

**Assessed Valuation =  
\$934,772,488**

**Population =  
16,870**

**City of Aberdeen**  
 Budget Schedule of Sources and Uses--All Funds  
 2012 Annual Budget

Dept. or Fund #	Fund	Estimated Sources	Estimated Uses	Beginning Fund Balance	Ending Fund Balance	Net Increase Or (Use) Of Fund Balance
<b>General Fund Departments</b>						
1	Legislative		\$ 68,000			
2	Executive		16,450			
3	Judicial		525,920			
5	General Government		3,665,865			
6	Finance		344,144			
16	Legal		239,533			
18	Human Resources		99,160			
19	Facilities		93,200			
21	Engineering		314,810			
22	Building		314,740			
23	Community Development		135,290			
45	Police		4,902,357			
46	Care/Custody of Prisoners		433,611			
48	Fire		1,716,322			
49	911 Call Center		131,446			
	<b>Total Before Fund Balance</b>	<b>12,354,570</b>	<b>13,000,848</b>			
	Fund Balance	4,975,000	4,328,722			
	<b>Total General Fund</b>	<b>\$ 17,329,570</b>	<b>\$ 17,329,570</b>	<b>\$ 4,975,000</b>	<b>\$ 4,328,722</b>	<b>\$ (646,278)</b>
<b>Special Revenue Funds</b>						
101	Library	\$ 76,200	\$ 76,200	\$ -	\$ -	\$ -
102	Parks	923,000	923,000	50,000	25,000	(25,000)
103	Street	2,084,250	2,084,250	150,000	-	(150,000)
105	Arterial Street	799,000	799,000	58,000	20,000	(38,000)
106	Paths & Trails	4,215	4,215	3,500	1,215	(2,285)
107	Morrison Riverfront Park	63,484	63,484	31,844	25,318	(6,526)
112	Insurance Reserve	514,000	514,000	490,000	490,000	-
120	Emergency Services Ambulance	3,029,838	3,029,838	136,500	2,530	(133,970)
121	Animal control	133,581	133,581	-	-	-
122	Parking Enforcement	66,439	66,439	-	-	-
123	Canine Unit	24,295	24,295	24,295	395	(23,900)
125	Museum	27,600	27,600	1,000	-	(1,000)
128	Community Center	134,000	134,000	30,000	29,741	(259)
132	Recreational Sports Programs	268,142	268,142	153,360	143,279	(10,081)
145	Drug Task Force	148,500	148,500	-	-	-
	<b>Total Special Rev. Funds</b>	<b>\$ 8,296,544</b>	<b>\$ 8,296,544</b>	<b>\$ 1,128,499</b>	<b>\$ 737,478</b>	<b>\$ (391,021)</b>
<b>Debt Service Funds</b>						
205	Utility Bond Redemption	\$ 373,400	\$ 373,400	\$ -	\$ -	\$ -
206	2000 Fire Truck Bond Redemption	435,000	435,000	75,000	-	(75,000)
209	PWT Long Term Debt	837,681	837,681	-	-	-
	<b>Total Debt Service Funds</b>	<b>\$ 1,646,081</b>	<b>\$ 1,646,081</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ (75,000)</b>

**City of Aberdeen**  
 Budget Schedule of Sources and Uses--All Funds  
 2012 Annual Budget

Dept. or Fund #	Fund	Estimated Sources	Estimated Uses	Beginning Fund Balance	Ending Fund Balance	Or (Use) Of Fund Balance
<b>Capital Project Funds</b>						
301	Community Development Block Gra	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
302	Urban Development Action Grant	184,822	184,822	184,572	174,822	(9,750)
303	Hotel/Motel	144,674	144,674	84,524	82,674	(1,850)
305	Dept. of Justice Grant	125,900	125,900	-	-	-
306	Grant Funds	-	-	-	-	-
318	Abatement	494,000	494,000	430,000	412,610	(17,390)
320	Public Buildings	138,050	138,050	-	-	-
350	Utility Construction	387,000	387,000	212,000	-	(212,000)
399	Capital Improvements	210,000	210,000	150,000	-	(150,000)
<b>Total Capital Project Funds</b>		<b>\$ 1,704,446</b>	<b>\$ 1,704,446</b>	<b>\$ 1,061,096</b>	<b>\$ 670,106</b>	<b>\$ (390,990)</b>
<b>Enterprise Funds</b>						
401	Garbage Utility	\$ 1,637,000	\$ 1,637,000	\$ 160,000	\$ 175,490	\$ 15,490
403	Sewer Utility	4,113,000	4,113,000	750,000	232,629	(517,371)
404	Water Utility	4,261,000	4,261,000	350,000	92,865	(257,135)
405	Storm Water Utility	540,750	540,750	-	-	-
407	Industrial Water System	1,417,000	1,417,000	1,150,000	1,175,625	25,625
413	Sewer Cumulative Reserve	173,000	173,000	173,000	-	(173,000)
414	Water Cumulative Reserve	2,318,000	2,318,000	2,294,000	1,818,000	(476,000)
417	Industrial Water Reserve	951,000	951,000	937,000	951,000	14,000
<b>Total Enterprise Funds</b>		<b>\$ 15,410,750</b>	<b>\$ 15,410,750</b>	<b>\$ 5,814,000</b>	<b>\$ 4,445,609</b>	<b>\$ (1,368,391)</b>
<b>Internal Service Funds</b>						
501	Equipment Rental	\$ 462,800	\$ 462,800	\$ 26,500	\$ -	\$ (26,500)
502	Equipment Rental Reserve	2,494,000	2,494,000	2,237,000	2,412,000	175,000
<b>Total Internal Service Funds</b>		<b>\$ 2,956,800</b>	<b>\$ 2,956,800</b>	<b>\$ 2,263,500</b>	<b>\$ 2,412,000</b>	<b>\$ 148,500</b>
<b>Fiduciary Funds</b>						
611	Fire Pension	\$ 980,500	\$ 980,500	\$ 140,000	\$ -	\$ (140,000)
612	Police Pension	651,500	651,500	70,000	-	(70,000)
<b>Total Fiduciary Funds</b>		<b>\$ 1,632,000</b>	<b>\$ 1,632,000</b>	<b>\$ 210,000</b>	<b>\$ -</b>	<b>\$ (210,000)</b>
<b>Grand Total All Funds</b>		<b>\$ 48,976,191</b>	<b>\$ 48,976,191</b>	<b>\$ 15,527,095</b>	<b>\$ 12,593,915</b>	<b>\$ (2,933,180)</b>



**City of Aberdeen**  
**Budgeted Expenditures--All Funds**  
**2012 Annual Budget**

<b>Fund / Dept. #</b>	<b>General Fund</b>	<b>2011 Budget (Incl. Reserves)</b>	<b>2012 Budget (Incl. Reserves)</b>	<b>Net Change 2011 to 2012 Incr. (Decr.)</b>	<b>% Incr. (Decr.)</b>
01	Legislative	\$ 64,700	\$ 68,000	\$ 3,300	5.1%
02	Executive	15,560	16,450	890	5.7%
03	Judicial	510,390	525,920	15,530	3.0%
05	<u>General Government</u>				
	Other expenses-(audit, insurance etc.)	208,650	215,400	6,750	3.2%
	Transfer to Insurance Reserve	10,000	12,000	2,000	20.0%
	Transfer to Police & Fire Pension	1,269,350	1,180,645	(88,705)	-7.0%
	Transfer to Parks	805,000	825,000	20,000	2.5%
	Transfer to Street	956,000	965,500	9,500	1.0%
	Transfer to Library	73,300	76,200	2,900	4.0%
	Transfer to Museum	15,000	26,600	11,600	77.3%
	Transfer to Animal Control	118,400	123,381	4,981	4.2%
	Transfer to Parking Enforcement	55,455	57,439	1,984	3.6%
	Transfer to EMS	52,706	53,000	294	0.6%
	Transfer to Equ. Rental	4,800	4,800	-	0.0%
	Transfer to Corrections Grant	-	125,900	125,900	100.0%
	Transfer for Splash Festival	3,500	-	(3,500)	-100.0%
	<b>Total General Government</b>	<b>3,572,161</b>	<b>3,665,865</b>	<b>93,704</b>	<b>2.6%</b>
06	Finance	344,194	344,144	(50)	0.0%
16	Legal	249,960	239,533	(10,427)	-4.2%
18	Human Resources	98,290	99,160	870	0.9%
19	Facilities	89,000	93,200	4,200	4.7%
21	Engineering	358,000	314,810	(43,190)	-12.1%
22	Building & Code Enforcement	310,650	314,740	4,090	1.3%
23	Community Development	104,480	135,290	30,810	29.5%
45	Police	4,755,137	4,902,357	147,220	3.1%
46	Care/Custody of Prisoners	565,987	433,611	(132,376)	-23.4%
48	Fire	1,617,367	1,716,322	98,955	6.1%
49	911 Call Center	114,300	131,446	17,146	15.0%
	<b>Total General Fund Before Fund Balance</b>	<b>\$ 12,770,176</b>	<b>\$ 13,000,848</b>	<b>\$ 230,672</b>	<b>1.8%</b>
	Fund Balance (Reserves)	4,257,551	4,328,722	71,171	1.7%
	<b>Total General Fund</b>	<b>\$ 17,027,727</b>	<b>\$ 17,329,570</b>	<b>\$ 301,843</b>	<b>1.8%</b>
	<b>Special Revenue Funds</b>				
101	Library	\$ 73,300	\$ 76,200	\$ 2,900	4.0%
102	Parks	903,500	923,000	19,500	2.2%
103	Street	1,830,700	2,084,250	253,550	13.8%
105	Arterial Street	75,000	799,000	724,000	965.3%
106	Paths & Trails	4,070	4,215	145	3.6%
107	Morrison Riverfront Park	66,924	63,484	(3,440)	-5.1%
112	Insurance Reserve	439,000	514,000	75,000	17.1%
120	Emergency Medical Services	2,875,064	3,029,838	154,774	5.4%
121	Animal control	131,400	133,581	2,181	1.7%
122	Parking Enforcement	64,455	66,439	1,984	3.1%
123	Canine Fund	19,375	24,295	4,920	100.0%
125	Museum	16,300	27,600	11,300	69.3%
128	Community Center	111,535	134,000	22,465	20.1%
132	Recreational Sports Programs	330,510	268,142	(62,368)	-18.9%
145	Drug Task Force	295,000	148,500	(146,500)	-49.7%
	<b>Total Special Revenue Funds</b>	<b>\$ 7,236,133</b>	<b>\$ 8,296,544</b>	<b>\$ 1,060,411</b>	<b>14.7%</b>

**City of Aberdeen**  
**Budgeted Expenditures--All Funds**  
**2012 Annual Budget**

<b>Fund / Dept. #</b>	<b>2011 Budget (Incl. Reserves)</b>	<b>2012 Budget (Incl. Reserves)</b>	<b>Net Change 2011 to 2012 Incr. (Decr.)</b>	<b>% Incr. (Decr.)</b>
<b>General Fund</b>				
<b>Debt Service Funds</b>				
205 Utility Bond Redemption	\$ 373,345	\$ 373,400	\$ 55	0.0%
206 2000 Fire Truck Bond Redemption	434,780	435,000	220	0.1%
209 PWT Long Term Debt	843,255	837,681	(5,574)	-0.7%
<b>Total Debt Service Funds</b>	<b>\$ 1,651,380</b>	<b>\$ 1,646,081</b>	<b>\$ (5,299)</b>	<b>-0.3%</b>
<b>Capital Project Funds</b>				
301 Community Devel. Block Grant	\$ 100,000	\$ 20,000	\$ (80,000)	-80.0%
302 Urban Devel. Action Grant	184,185	184,822	637	0.3%
303 Hotel/Motel	147,524	144,674	(2,850)	-1.9%
305 Dept. of Justice Grants	-	125,900	125,900	100.0%
318 Abatement	563,000	494,000	(69,000)	-12.3%
320 Public Buildings	130,750	138,050	7,300	5.6%
350 Utility Construction	255,000	387,000	132,000	51.8%
399 Capital Improvements	76,000	210,000	134,000	176.3%
<b>Total Capital Project Funds</b>	<b>\$ 1,456,459</b>	<b>\$ 1,704,446</b>	<b>\$ 247,987</b>	<b>17.0%</b>
<b>Enterprise Funds</b>				
401 Garbage Utility	\$ 1,632,500	\$ 1,637,000	\$ 4,500	0.3%
403 Sewer Utility	4,208,000	4,113,000	(95,000)	-2.3%
404 Water Utility	4,743,000	4,261,000	(482,000)	-10.2%
405 Storm Water Utility	595,000	540,750	(54,250)	-9.1%
407 Industrial Water System	1,413,000	1,417,000	4,000	0.3%
413 Sewer Cumulative Reserve	171,500	173,000	1,500	0.9%
414 Water Cumulative Reserve	2,600,000	2,318,000	(282,000)	-10.8%
417 Industrial Water Reserve	1,175,000	951,000	(224,000)	-19.1%
<b>Total Enterprise Funds</b>	<b>\$ 16,538,000</b>	<b>\$ 15,410,750</b>	<b>\$ (1,127,250)</b>	<b>-6.8%</b>
<b>Internal Service Funds</b>				
501 Equipment Rental	\$ 450,540	\$ 462,800	\$ 12,260	2.7%
502 Equipment Rental Reserve	2,299,000	2,494,000	195,000	8.5%
<b>Total Internal Service Funds</b>	<b>\$ 2,749,540</b>	<b>\$ 2,956,800</b>	<b>\$ 207,260</b>	<b>7.5%</b>
<b>Fiduciary Funds</b>				
611 Fire Pension	\$ 881,500	\$ 980,500	\$ 99,000	11.2%
612 Police Pension	631,550	651,500	19,950	3.2%
<b>Total Fiduciary Funds</b>	<b>\$ 1,513,050</b>	<b>\$ 1,632,000</b>	<b>\$ 118,950</b>	<b>14.4%</b>
<b>Grand Total All Funds</b>	<b>\$ 48,172,289</b>	<b>\$ 48,976,191</b>	<b>\$ 803,902</b>	<b>1.7%</b>

**City of Aberdeen**  
 Budgeted Revenues--All Funds  
 2012 Annual Budget

<b>General Fund</b>	<b>2011 Revenue Budget (Incl. Reserves)</b>	<b>2012 Revenue Budget (Incl. Reserves)</b>	<b>Net Change 2011 to 2012 Incr. (Decr.)</b>	<b>% Increase (Decrease)</b>
Taxes	\$ 10,610,027	\$ 10,715,200	\$ 105,173	1.0%
License & Permits	485,000	495,300	10,300	2.1%
Intergovernmental	669,000	412,070	(256,930)	-38.4%
Charges for Services	123,700	131,700	8,000	6.5%
Fines & Forfeitures	450,000	488,800	38,800	8.6%
Misc. Revenues	75,000	35,000	(40,000)	-53.3%
Transfers	115,000	76,500	(38,500)	-33.5%
<b>Total General Fund Before Fund Balance</b>	<b>\$ 12,527,727</b>	<b>\$ 12,354,570</b>	<b>\$ (173,157)</b>	<b>-1.4%</b>
Fund Balance (Reserves)	4,500,000	4,975,000	475,000	10.6%
<b>Total General Fund</b>	<b>\$ 17,027,727</b>	<b>\$ 17,329,570</b>	<b>\$ 301,843</b>	<b>1.8%</b>

<b>Special Revenue Funds</b>				
Library	\$ 73,300	\$ 76,200	\$ 2,900	4.0%
Parks	903,500	923,000	19,500	2.2%
Street	1,830,700	2,084,250	253,550	13.8%
Arterial Street	75,000	799,000	724,000	965.3%
Paths & Trails	4,070	4,215	145	3.6%
Morrison Riverfront Park	66,924	63,484	(3,440)	-5.1%
Insurance Reserve	439,000	514,000	75,000	17.1%
Emergency Services Ambulance	2,875,064	3,029,838	154,774	5.4%
Animal control	131,400	133,581	2,181	1.7%
Parking Enforcement	64,455	66,439	1,984	3.1%
Canine Unit	19,375	24,295	4,920	100.0%
Museum	16,300	27,600	11,300	69.3%
Community Center	111,535	134,000	22,465	20.1%
Recreational Sports Programs	330,510	268,142	(62,368)	-18.9%
Drug Task Force	295,000	148,500	(146,500)	-49.7%
<b>Total Special Revenue Funds</b>	<b>\$ 7,236,133</b>	<b>\$ 8,296,544</b>	<b>\$ 1,060,411</b>	<b>14.7%</b>

<b>Debt Service Funds</b>				
Utility Bond Redemption	\$ 373,345	\$ 373,400	\$ 55	0.0%
2000 Fire Truck Bond Redemption	434,780	435,000	220	0.1%
PWT Long Term Debt	843,255	837,681	(5,574)	-0.7%
<b>Total Debt Service Funds</b>	<b>\$ 1,651,380</b>	<b>\$ 1,646,081</b>	<b>\$ (5,299)</b>	<b>-0.3%</b>

**City of Aberdeen**  
 Budgeted Revenues--All Funds  
 2012 Annual Budget

	2011	2012	Net Change	%
	Revenue Budget	Revenue Budget	2011 to 2012	Increase
	(Incl. Reserves)	(Incl. Reserves)	Incr. (Decr.)	(Decrease)
<b>General Fund</b>				
<b>Capital Project Funds</b>				
Community Devel. Block Grant	\$ 100,000	\$ 20,000	\$ (80,000)	-80.0%
Urban Devel. Action Grant	184,185	184,822	637	0.3%
Hotel/Motel	147,524	144,674	(2,850)	-1.9%
Dept. of Justice Grants	-	125,900	125,900	100.0%
Grant Funds	-	-	-	
Abatement	563,000	494,000	(69,000)	-12.3%
Public Buildings	130,750	138,050	7,300	5.6%
Utility Construction	255,000	387,000	132,000	51.8%
Capital Improvements	76,000	210,000	134,000	176.3%
<b>Total Capital Project Funds</b>	<b>\$ 1,456,459</b>	<b>\$ 1,704,446</b>	<b>\$ 247,987</b>	<b>17.0%</b>
<b>Enterprise Funds</b>				
Garbage Utility	\$ 1,632,500	\$ 1,637,000	\$ 4,500	0.3%
Sewer Utility	4,208,000	4,113,000	(95,000)	-2.3%
Water Utility	4,743,000	4,261,000	(482,000)	-10.2%
Storm Water Utility	595,000	540,750	(54,250)	-9.1%
Industrial Water System	1,413,000	1,417,000	4,000	0.3%
Sewer Cumulative Reserve	171,500	173,000	1,500	0.9%
Water Cumulative Reserve	2,600,000	2,318,000	(282,000)	-10.8%
Industrial Water Reserve	1,175,000	951,000	(224,000)	-19.1%
<b>Total Enterprise Funds</b>	<b>\$ 16,538,000</b>	<b>\$ 15,410,750</b>	<b>\$ (1,127,250)</b>	<b>-6.8%</b>
<b>Internal Service Funds</b>				
Equipment Rental	\$ 450,540	\$ 462,800	\$ 12,260	2.7%
Equipment Rental Reserve	2,299,000	2,494,000	195,000	8.5%
<b>Total Internal Service Funds</b>	<b>\$ 2,749,540</b>	<b>\$ 2,956,800</b>	<b>\$ 207,260</b>	<b>7.5%</b>
<b>Fiduciary Funds</b>				
Fire Pension	\$ 881,500	\$ 980,500	\$ 99,000	11.2%
Police Pension	631,550	651,500	19,950	3.2%
<b>Total Fiduciary Funds</b>	<b>\$ 1,513,050</b>	<b>\$ 1,632,000</b>	<b>\$ 118,950</b>	<b>7.9%</b>
<b>Grand Total All Funds</b>	<b>\$ 48,172,289</b>	<b>\$ 48,976,191</b>	<b>\$ 803,902</b>	<b>1.7%</b>



City of Aberdeen  
2012 Preliminary Budget  
General Property Tax Levy

	<i>Estimated Preliminary Budget <u>2012</u></i>	<i>FINAL <u>2011</u></i>	<i>FINAL <u>2010</u></i>
<b>Net Assessed Valuation</b>			
<b>Note: Preliminary assessed valuations (AV) were not yet available from Grays Harbor County Assessor at time of publication.</b>			
Regular Levy	\$ 934,772,488	\$ 934,772,488	\$ 952,379,009
Special Levy	\$ 922,377,863	\$ 922,377,863	\$ 942,141,736
<b>General Tax Levy</b>			
Amount to Collect	\$ 2,519,780	\$ 2,519,780	\$ 2,510,856
General Government Rate	\$ 2.6956	\$ 2.6956	\$ 2.6364
<i>maximum levy rate</i>	<i>\$ 3.1000</i>	<i>\$ 3.1000</i>	<i>\$ 3.1000</i>
<b>Special Tax Levy</b>			
SS dike AFD Bond/Fire Refunding Amount to Collect	\$ 359,890	\$ 359,890	\$ 384,200
Rate Per Thousand	0.39	0.39	\$ 0.41
<b>Total Levy (per thousand AV)</b>	<b>\$ 3.0858</b>	<b>\$ 3.0858</b>	<b>\$ 3.0442</b>
<b>Total City Tax Levy</b>	<b>\$ 2,879,670</b>	<b>\$ 2,879,670</b>	<b>\$ 2,895,056</b>
<b><u>Allocation of Property Taxes by Fund :</u></b>			
<b><u>General Tax Levy</u></b>			
Fund 611 Fire Pension Fund	\$ 210,324	\$ 210,324	\$ 214,285
Fund 001 Current Expense Fund	\$ 2,309,456	\$ 2,309,456	\$ 2,296,571
Total General Tax Levy	\$ 2,519,780	\$ 2,519,780	\$ 2,510,856
<b><u>Special Levy</u></b>			
Fund 203 SS Dike /AFD Bond Redemption Fund	\$ 359,890	\$ 359,890	\$ 384,200

City of Aberdeen  
2012 Budget Calendar



DATE	ACTION
August 9 <sup>th</sup>	Request to all Department Heads to prepare detailed estimates of revenues and expenditures for 2011 and narratives.
Aug. 9 <sup>th</sup>	General Fund revenue projections reviewed with Dept. Heads & Mayor
August 29 <sup>th</sup>	Budgets due to Finance Department— Revenue & Expenditure Sheets
Sept. 5 <sup>th</sup>	Narratives due to Finance Department
August 29 <sup>th</sup> to Sept. 12 <sup>th</sup>	Finance compiles all requests and prepares Proposed Preliminary Budget documents for review.
Week of Sept. 12 <sup>th</sup>	Proposed Preliminary Budget presented to Mayor and Dept. Heads.
Week of Sept. 12 <sup>th</sup>	Budget reviewed by Mayor and Department Heads
Sept. 19 <sup>th</sup> to Sept. 26 <sup>th</sup>	Prepare Preliminary Budget document and Mayor's budget message.
Sept. 28 <sup>th</sup>	Provide estimates of revenue collections for current year and Proposed Preliminary Budget to Council (in summary level Format). (October 3 <sup>rd</sup> statutory requirement).
Sept. 28 <sup>th</sup>	Mayor provides Preliminary Budget and budget message to the Council. (Statutory requirement is Nov. 2 <sup>nd</sup> ).
Oct. 12 <sup>th</sup> to Nov. 30 <sup>th</sup>	City Council and Council committees conduct budget reviews.
Weeks of Oct. 17 <sup>th</sup> & Oct. 24 <sup>th</sup>	Advertise notice of filing Preliminary Budget and notice of public hearing on final budget to be held on Nov. 30 <sup>th</sup> (statutory advertising requirement is no later than the first two weeks of November.)

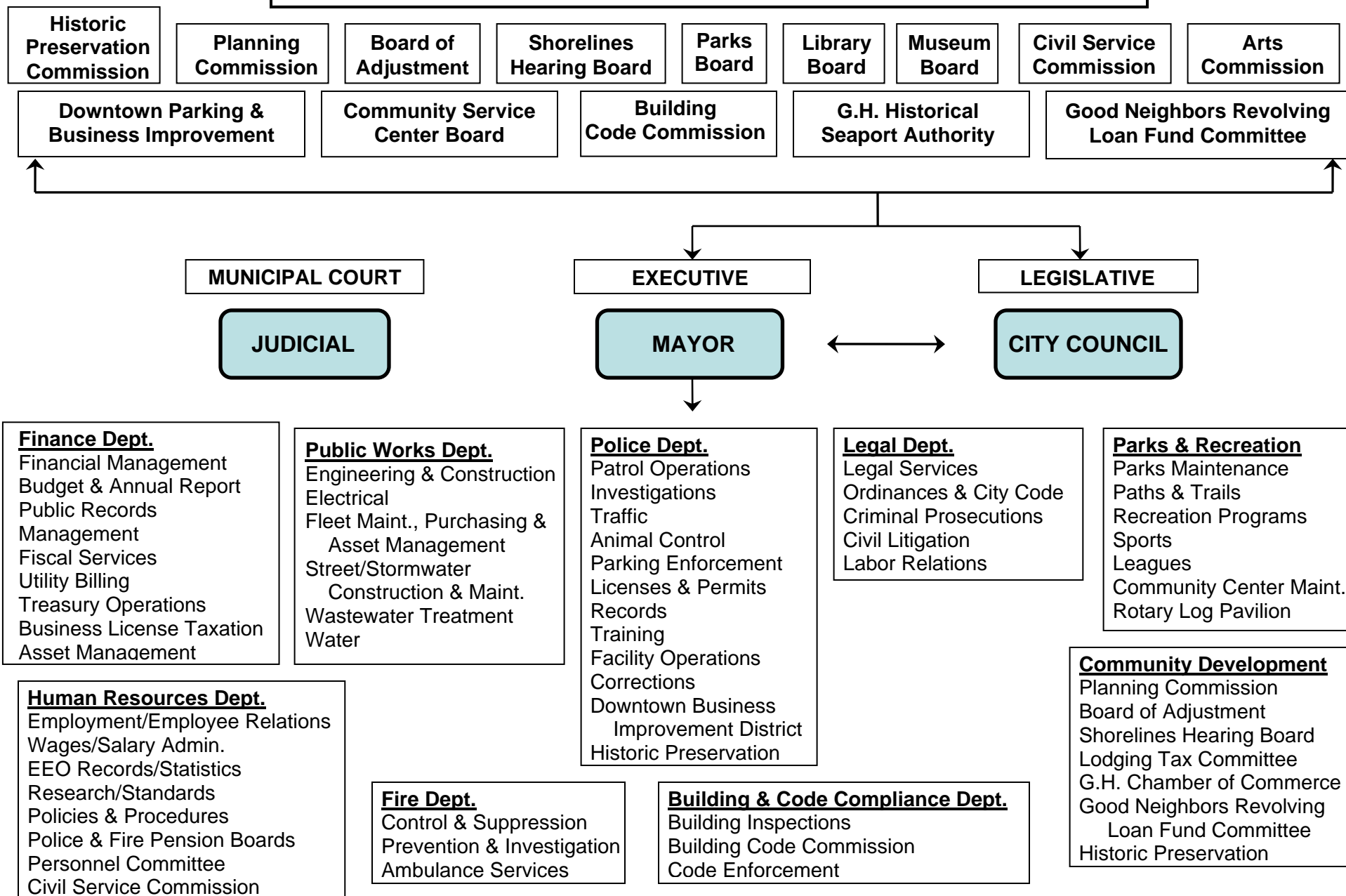
City of Aberdeen  
2012 Budget Calendar

- Oct. 12<sup>th</sup> { Hold public hearing on revenues including possible increase in property tax revenues.  
Ordinance setting 2012 property tax levies submitted to City Council for first reading.
- Oct. 10<sup>th</sup> Copies of preliminary budget made available to the Public (statutory requirement Nov. 18<sup>th</sup>).
- Oct. 26<sup>th</sup> Ordinance setting 2012 property tax levies submitted to City Council for second reading.
- Nov. 9<sup>th</sup> { First reading of the 2012 Budget Ordinance  
Ordinance setting 2012 property tax levies submitted to City Council for final reading. (submit to County by 11-25).
- Nov. 30<sup>th</sup> Second reading of 2012 Budget Ordinance: Public hearing on 2012 budget (this is considered the final hearing on the 2012 proposed budget, may be extended if needed) statutory requirement Dec. 5<sup>th</sup>
- Dec. 14<sup>th</sup> Budget Ordinance (final reading)  
Adoption of the 2012 Budget.





## THE ORGANIZATION OF THE CITY OF ABERDEEN





CITY OF ABERDEEN  
CITY OF THE FIRST CLASS  
JANUARY 1, 2011

MAYOR:	Bill Simpson	<u>Term Expires</u> Dec. 31, 2011
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COUNCILMEMBERS:

1st Ward:	James M. Cook	2011
	John R. Smith	2013
2nd Ward:	Doug J. Paling	2011
	Alice N. Phelps	2013
3rd Ward:	Paul W. Fritts	2011
	Tim D. Alstrom	2013
4th Ward:	Margo M. Shortt	2011
	DeCoursey (Kathi) Hoder	2013
5th Ward:	Peter J. Schave	2011
	John Erak	2013
6th Ward:	Jerry R. Mills	2011
	Frank H. Gordon	2013

COUNCIL PRESIDENT:	John Smith	2011
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OFFICIALS:

Finance Director.....	Kathryn Skolrood
Corporation Counsel.....	Eric S. Nelson
Chief of Police.....	Robert Torgerson
Fire Chief.....	Dave Carlberg
Public Works Director.....	Larry D. Bledsoe
Parks & Recreation Director.....	Karl R. Harris
Building & Code Compliance Director.....	Bob Waite
Human Resources Director.....	Linda Hein
Municipal Court Judge.....	Paul Conroy *
Community Development Director.....	Lisa Scott

\* Appointment expires 12/31/13.

CITY OF ABERDEEN  
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Human Resources Director.....	Linda Hein
Municipal Court Judge.....	Paul Conroy *
Community Development Director.....	Lisa Scott

\* Appointment expires 12/31/13.

CITY OF ABERDEEN

2011 STANDING COMMITTEES OF COUNCIL

(First-named denotes Committee Chairman, second-named is Vice-Chairman)

Public Works Committee

Tim Alstrom  
James Cook  
John Erak  
Jerry Mills

Public Safety Committee

Paul Fritts  
Doug Paling  
Frank Gordon  
Kathy Hoder

Finance Committee

Margo Shortt  
Pete Schave  
Alice Phelps  
John Smith

2011 SPECIAL COMMITTEES

PERSONNEL COMMITTEE

Bill Simpson – Mayor  
John Smith, Council President  
Margo Shortt, Councilperson

LIBRARY BOARD

RCW 27.12 ♦ City Code 2.56  
5 mbrs - 5 yr terms

Erik Kupka	12/31/14
Edward Quijada	12/31/15
Sara Cavin	12/31/11
Karin Beard	12/31/12
Randy Ross	12/31/13

PARK BOARD

City Code 2.60 ♦ 5 mbrs - 3 yr terms;  
Council Rep - 1 yr term

Jerry Mills	12/31/11
Sharon Shermer	12/31/13
Fred Scott	12/31/12
Steve Solan	12/31/12
Mike Stoddard	12/31/12

BOARD OF MUSEUM & HISTORY

Ord. 5762 ♦ City Code 2.64  
8 mbrs - 3 yr terms; Council Rep -1 yr term  
All terms expire 2<sup>nd</sup> Monday in January

Margo Shortt	12/31/11
Byron Eager	01/09/12
John Erak	01/09/12
Arlene O’Conner	01/14/13
Barbara J. Caskey	01/13/14
Joan Turner	01/13/14
Roy Vataja	01/13/14
LaMont Shillinger	01/13/14

ABERDEEN ARTS COMMISSION

Ord. 6438 ♦ City Code 2.66  
5 mbrs - 5 yr terms; Council Rep - 1 yr term

Kathi Hoder	12/31/11
Tom Quigg	12/31/12
Patrick Farwell	12/31/13
SueEllen Metke	12/31/14
William Wolfenberger	12/31/15
Carleen Randich	12/31/11

COMMUNITY SERVICE CENTER BOARD

Ord. 5581 ♦ City Code 2.62  
4 Council Mbrs - expire w/term; 1 Citizen Rep -  
2 yr term - expires January 1<sup>st</sup> of odd-numbered yrs.

Gary Buckman	12/31/11
Tim Alstrom	w/term
Jerry Mills	w/term
Paul Fritts	w/term
Pete Schave	w/term

CIVIL SERVICE COMMISSION

Ord. 5046 ♦ City Code 2.48  
5 mbrs - 4 yr terms; Council Rep - 1 yr term

Jerry Mills	12/31/11
Ron Pursley	01/01/13
Rev. Tom Halbrook	01/01/15
JoAnne Andrews	01/01/14
Lucky Campbell	01/01/15

BUILDING CODE COMMISSION

Ord. 5865 ♦ City Code 1.27.020  
8 mbrs - 2 yr terms; Council Rep -1 yr term

Jerry Mills	12/31/11
John Smith	12/31/11
Bob Smith	12/31/11
Al Gozart	12/31/12
Aaron Olson	12/31/11
Floyd Plemmons	12/31/12
Jack McPherson	12/31/12
Tom Lane	12/31/11

LODGING TAX COMMITTEE

Ord. 5162 ♦ City Code 3.92.060  
≥ 5 mbrs - 1 yr term; Council Rep-1 yr term  
All terms expire 2<sup>nd</sup> Monday in January

Margo Shortt - <i>Fin. Cmt. Chair</i>	12/31/11
Leroy Tipton	01/09/12
Cindy Lonn	01/09/12
John Maki	01/09/12
Rhonda Gamble	01/09/12

SHORELINE HEARING BOARD

Ord. 5181 ♦ City Code 16.20  
3 mbrs - 3 yr terms

Brian Little	12/31/12
Gary Buckman	12/31/11
Bill Privatsky	12/31/13

2011 SPECIAL COMMITTEES (Con't):

PLANNING COMMISSION

Ord. 5007 ♦ City Code 2.40  
7 mbrs - 3 yr. terms  
Terms expire 2<sup>nd</sup> Monday in January

Bev Lufkin	01/13/14
Ben Bouch	01/14/13
Mike Schmidt	01/09/12
John Martinsen	01/09/12
Brian Little	01/09/12
Bill Privatsky	01/13/14
Krister Lile	01/14/13

BOARD OF ADJUSTMENT

City Code 1.28 - 5 mbrs - 4 yr terms  
(Expire June 2<sup>nd</sup>)

Jim Moore	06/02/14
Bill Privatsky	06/02/11
Skip Perry	06/02/14
Brian Little	06/02/11
Martha Carr	06/02/12

GRAYS HARBOR HISTORICAL

SEAPORT AUTHORITY

Ord. 5788 ♦ PDA Charter - 9 mbrs - 3 yr terms

	<u>Pos. #</u>	
Dennis Crowley	1	10/12
Don Little	2	10/12
Linda Orgel	3	10/11
Paul O'Brien	4	10/13
Alex Klueh	5	10/13
Laura Pilgrim Rust	6	10/11
Carrie Roberts	7	10/13
David Douglas	8	10/11
David Cottrell	9	10/13

HISTORIC PRESERVATION

COMMISSION Ord. 6496 ♦ City  
Code 17.50 - 5 mbrs - 4 yr terms

Aaron Nickel	06/01/12
Jamie Walsh	06/01/13
Sally McCarthy	06/01/13
Dann Sears	06/01/13
Jeff Cook	06/01/14

DOWNTOWN PARK'G & BUSINESS  
IMPROVEMENT DISTRICT

City Code 3.100 ♦ Ord. 5751 - ≥ 5 but ≤ 9 mbrs  
4 yr terms; 1 Council Rep – 1 yr term

John Erak	12/31/11
Ray Ericks	12/31/14
Wade Robbins	12/31/14
Celia Barry	12/31/14
Jim Moore	12/31/12
Larry Rosevear	12/31/12
Pete Scroggs	12/31/12
Anne Marie Babineau	12/31/13
Mike Giron	12/31/13
Edward Quijada	12/31/13

GOOD NEIGHBORS REVOLVING

LOAN FUND COMMITTEE

(FAÇADE IMPROVEMENT COMMITTEE)

Ord. 5967 ♦ City Code 3.52.

7 mbrs - 2 yr terms

	<u>Pos. #</u>	
Sylvia Brown	1	12/31/11
Jim Wynans	2	12/31/11
Larry Rosevear	3	12/31/11
Stephen Natwick	4	12/31/12
Anne Marie Babineau	5	12/31/12

*Financial Community Representative -*

Tanya Wood – Twin Star Credit Union  
6 12/31/12

*Citizen - At - Large -*

Nina Morean - South Shore Mall  
7 12/31/11

COUNCIL REPRESENTATIVES TO OUTSIDE AGENCIES

Coastal Community Action Program.....	Pete Schave
WA State Traffic Safety Commission.....	Doug Paling
Disaster Preparedness Coordinator.....	Toby Buckman
GH Economic Development Council.....	Kathi Hoder
GH Boundary Review Board (3 yr appt).....	Pat Oleachea
GH Council of Government Board.....	Tim Alstrom

MAYOR'S MEMBERSHIP ON COMMITTEES, BOARDS & COMMISSIONS

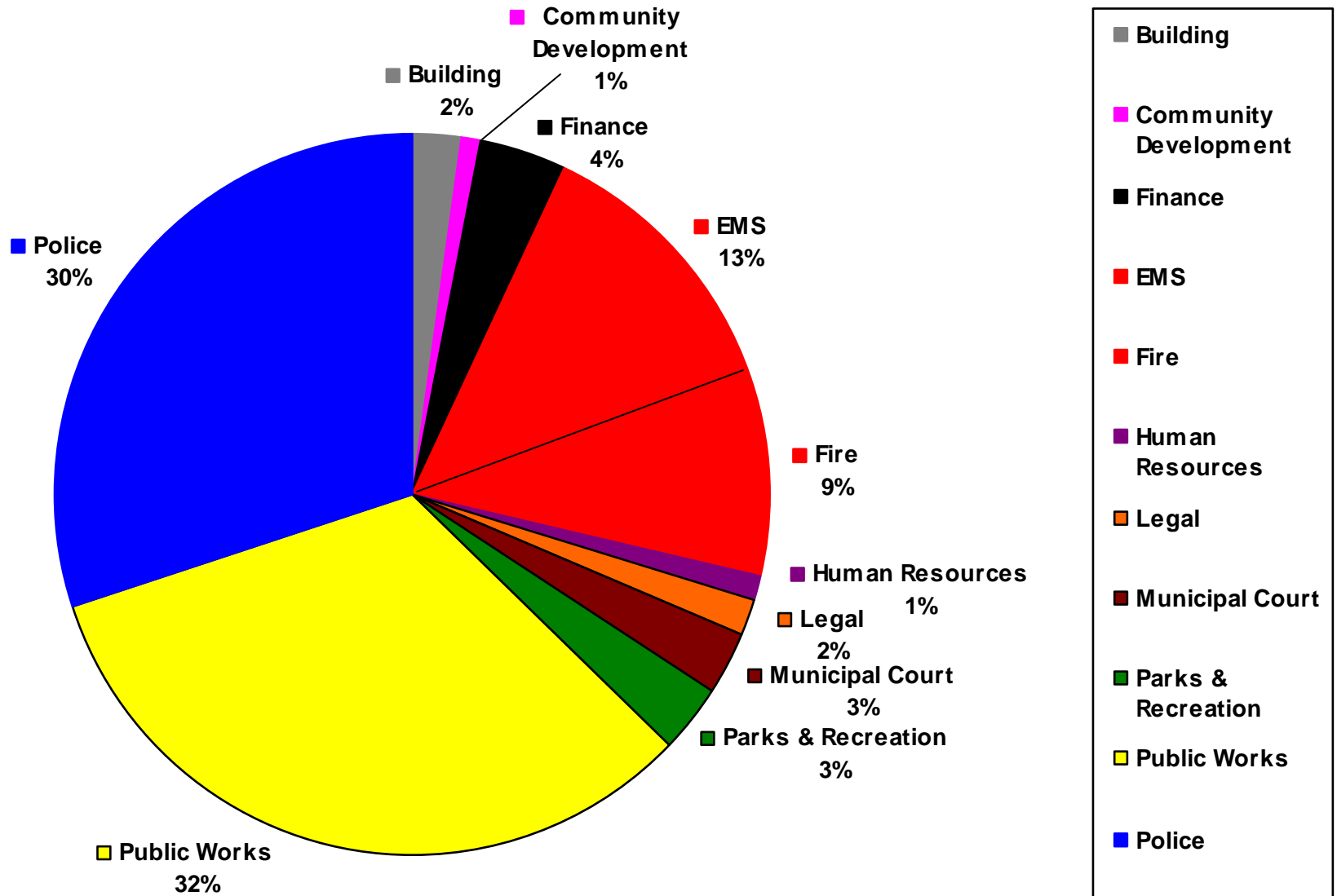
Ex-Officio Member of all City Committees.

Board Member:      Grays Harbor Transportation Authority  
                             Grays Harbor Economic Development Council  
                             Grays Harbor Community Resource Council  
                             R C & D Board  
                             E. 9-11 Board



# CITY OF ABERDEEN

## 2012 FULL-TIME and PART-TIME POSITION ALLOCATIONS BY DEPARTMENT



**City of Aberdeen**  
**2012 Salary Schedule by Department/Positions**

Home Department	Payroll Cost Center	Title	Salary Range	Low Salary	High Salary	Budgeted FTE
Building	Building	Bldg & Code Comp. Director	26	5,648	6,860	1.00
Building	Building	Bldg & Code Comp. Manager	22	4,641	5,648	1.00
Building	Building	Building Inspector II	19	4,015	4,868	1.00
Building	Building	Permit Technician	16	3,465	4,210	1.00
Community Dev.	Community Dev.	Comm. Development Director	26	5,648	6,860	1.00
Finance	Finance	Accountant II	20	4,210	5,111	1.00
Finance	Finance	Accounting Technician II	15	3,299	4,015	3.95
Finance	Finance	Asst. Finance Director	24	5,111	6,223	1.00
Finance	Finance	Finance Director	30	6,860	8,338	1.00
Fire	EMS	Accounting Assistant	14	3,140	3,817	1.00
Fire	EMS	Battalion Chief-Paramedic/EMC	25F	7,692	8,077	1.00
Fire	EMS	Captain-Paramedic	22F	6,993	6,993	3.00
Fire	EMS	Driver-EMT-IV	20F	6,011	6,011	2.00
Fire	EMS	Driver-Paramedic	20F	6,358	6,358	3.00
Fire	EMS	Firefighter-Paramedic	18F	4,744	6,056	11.00
Fire	EMS	Firefighter-EMT-IV	18F	4,486	5,725	1.00
Fire	Fire	Administrative Coordinator	16	3,465	4,210	1.00
Fire	Fire	Asst. Fire Chief	per ord.	8,298	8,298	1.00
Fire	Fire	Battalion Chief-EMT	25F	7,133	7,490	2.00
Fire	Fire	Captain-EMT-IV	22F	6,611	6,611	3.00
Fire	Fire	Driver-EMT-IV	20F	6,011	6,011	1.00
Fire	Fire	Fire Chief	per ord.	7,090	7,090	1.00
Fire	Fire	Firefighter-EMT	18F	4,399	5,615	2.00
Fire	Fire	Firefighter-EMT-IV	18F	4,484	5,725	3.00
Fire	Fire	Firefighter-Paramedic	18F	4,744	6,056	1.00
Human Resources	Human Resources	Human Resources Director	26	5,648	6,860	1.00
Human Resources	Human Resources	Human Resources Asst.	15	3,299	4,015	0.75
Legal	Legal	Admin. Legal Asst.	16	3,465	4,210	1.00
Legal	Legal	Corporation Counsel	31	7,202	8,754	1.00
Legal	Legal	Deputy Corp. Counsel	21	4,417	5,370	1.00
Municipal Court	Municipal Court	Asst. Court. Admin.	15	3,299	4,015	1.00
Municipal Court	Municipal Court	Court Administrator	20	4,210	5,111	1.00
Municipal Court	Municipal Court	Court Clerk	14	3,140	3,817	1.00
Municipal Court	Municipal Court	Municipal Court Judge	per ord.	8,011	8,011	1.00
Municipal Court	Municipal Court	Court Clerk	13	2,987	3,629	1.00
Parks & Rec.	Parks & Recreation	Asst. Parks & Rec. Director	23	4,868	5,920	1.00
Parks & Rec.	Parks & Recreation	Parks & Rec. Director	28	6,223	7,560	1.00
Parks & Rec.	Parks & Recreation	Parks Maint. Supervisor	21	4,417	5,370	1.00
Parks & Rec.	Parks & Recreation	Parks Maint. Worker II	16	3,465	4,210	1.00
Parks & Rec.	Parks & Recreation	Recreation Supervisor	19	4,015	4,868	1.00
Police	Animal Control	Animal Control Officer	16	3,465	4,210	1.00
Police	Animal Control	P/T Animal Shelter Custodian	13	2,987	3,629	0.50
Police	Parking Enforcement	Parking Enforcement Officer	13	2,987	3,629	1.00
Police	Police	Admin. Coordinator	16	3,465	4,210	1.00
Police	Police	Police Officer	19P	4,831	6,074	21.00
Police	Police	Captain	46	8,059	8,059	2.00
Police	Police	Corporal	20P	5,074	6,381	4.00
Police	Police	Corrections Officer	15	3,299	4,015	6.00
Police	Police	Deputy Chief	per ord.	8,784	8,784	1.00
Police	Police	Evidence Specialist	13	2,987	3,629	1.00
Police	Police	Investigations Specialist/DTF	14	3,140	3,817	1.00
Police	Police	Lead Police Officer	20P	5,074	6,381	1.00
Police	Police	Lieutenant	46	7,634	7,634	2.00
Police	Police	Police Chief	per ord.	7,382	7,382	1.00
Police	Police	Police Services Specialist	13	2,987	3,629	3.00
Police	Police	Sergeant	21P	5,325	7,035	5.00
Public Works	Electrical	Asst. City Electrician	20	4,210	5,111	1.00
Public Works	Electrical	City Electrician	23	4,868	5,920	1.00

Home Department	Payroll Cost Center	Title	Salary Range	Low Salary		
Public Works	Engineering	Eng. Technician III	18	3,817	4,641	1.00
Public Works	Engineering	Eng. Technician IV	21	4,417	5,370	1.00
Public Works	Engineering	Eng. Technician V	23	4,868	5,920	1.00
Public Works	Equipment Rentals	ER Mechanic	19	4,015	4,868	1.00
Public Works	Equipment Rentals	ER Parts & Svc. Technician	17	3,629	4,417	1.00
Public Works	Industrial Water	Waterworks Operator	16	3,465	4,210	1.00
Public Works	Public Works	Office Assistant II	15	3,299	4,015	1.00
Public Works	Public Works	Public Works Director	31	7,202	8,754	1.00
Public Works	Public Works	PW Accountant	19	4,015	4,868	1.00
Public Works	Sewer	Plant Operator-in-Training	13	2,987	3,629	1.00
Public Works	Sewer	Equipment Technician II	20	4,210	5,111	1.00
Public Works	Sewer	Lab Supervisor	21	4,417	5,370	1.00
Public Works	Sewer	Plant Operator-in-Training (Y-Rated)	17	3,629	4,417	1.00
Public Works	Sewer	Maint. Worker III	17	3,629	4,417	2.00
Public Works	Sewer	Maint. Worker IV	19	4,015	4,868	2.00
Public Works	Sewer	Plant Operator III	19	4,015	4,868	4.00
Public Works	Sewer	WW Systems Manager	25	5,370	6,529	1.00
Public Works	Sewer	WWS Admin. Coord.	16	3,465	4,210	1.00
Public Works	Sewer	WWS Maint. Supervisor	21	4,417	5,370	1.00
Public Works	Sewer	WWTP O&M Supervisor	22	4,642	5,648	1.00
Public Works	Street	Deputy Public Works Director	25	5,370	6,529	1.00
Public Works	Street	Maint. Worker II	15	3,299	4,015	2.00
Public Works	Street	Maint. Worker III	17	3,629	4,417	5.00
Public Works	Street	Sign Technician	19	4,015	4,868	1.00
Public Works	Street	Stormwater Maint. Supervisor	21	4,417	5,370	1.00
Public Works	Street	Street Maint. Supervisor	21	4,417	5,370	1.00
Public Works	Water	Maint. Worker II (Y-Rated)	16	3,465	4,210	1.00
Public Works	Water	Customer Svc. Rep.	16	3,465	4,210	1.00
Public Works	Water	Customer Svcs. Supervisor	21	4,417	5,370	1.00
Public Works	Water	Maint. Worker II	15	3,299	4,015	1.00
Public Works	Water	Maint. Worker III	17	3,629	4,417	6.00
Public Works	Water	Maint. Worker IV	19	4,015	4,868	3.00
Public Works	Water	PW Admin. Coord.	16	3,465	4,210	1.00
Public Works	Water	Water Equip. Technician	19	4,015	4,868	1.00
Public Works	Water	Water Maint. Supervisor	21	4,417	5,370	1.00
Public Works	Water	Water Systems Manager	25	5,370	6,529	1.00
Public Works	Water	Water Treatment Supervisor	21	4,417	5,370	1.00
<b>Total # of Positions:</b>					<b>171.20</b>	

**2012 Budget**  
**Number of Budgeted Positions by Department**

Home Department	Payroll Cost Center	Total	
Building	Building	4.00	
Community Development	Community Dev.	1.00	
Finance	Finance	6.95	
Fire	EMS	22.00	Fire= 37.00
	Fire	15.00	
Human Resources	Human Resources	1.75	
Legal	Legal	3.00	
Municipal Court	Municipal Court	5.00	
Parks & Recreation	Parks & Recreation	5.00	
Police	Animal Control	1.50	PD= 51.50
	Parking Enforcement	1.00	
	Police	49.00	
Public Works	Electrical	2.00	PW = 56.00
	Engineering	3.00	
	Equipment Rentals	2.00	
	Industrial Water	1.00	
	Public Works	3.00	
	Sewer	16.00	
	Street	11.00	
	Water	18.00	
<b>Grand Total</b>		<b>171.20</b>	

**City of Aberdeen**  
**2012 Schedule of Medical Benefits**

<b>AWC Medical HealthFirst Plan Coverage Detail</b>	<b>Premium</b>	<b>Employee Cost Share (AFSCME) 20% of depend.</b>	<b>City Costs (AFSCME)</b>	<b>Employee Cost Share (Police) 12.0% of depend.</b>	<b>City Costs (Police)</b>	<b>Employee Cost Share (Police Admin Union) 20% of depend.</b>	<b>City Costs (Police Admin Union)</b>	<b>Employee Cost Share (Fire) 1% of FF Top Step Base Salary</b>	<b>City Costs (Fire)</b>	<b>Employee Cost Share (Dept. Heads &amp; Exempts) 30% of depend.</b>	<b>City Costs (Dept. Heads &amp; Exempts)</b>
Employee Only	\$630.48	\$0.00	\$630.48	\$0.00	\$630.48	\$0.00	\$630.48	\$55.04	\$575.44	\$0.00	\$630.48
Employee & Spouse	\$1,265.29	\$126.96	\$1,138.33	\$76.18	\$1,189.11	\$126.96	\$1,138.33	\$55.04	\$1,210.25	\$190.44	\$1,074.85
Employee, Spouse + 1 Child	\$1,576.31	\$189.17	\$1,387.14	\$113.50	\$1,462.81	\$189.17	\$1,387.14	\$55.04	\$1,521.27	\$283.75	\$1,292.56
Employee, Spouse + 2 or more Children	\$1,833.61	\$240.63	\$1,592.98	\$144.38	\$1,689.23	\$240.63	\$1,592.98	\$55.04	\$1,778.57	\$360.94	\$1,472.67
Employee + 1 Child	\$941.50	\$62.20	\$879.30	\$37.32	\$904.18	\$62.20	\$879.30	\$55.04	\$886.46	\$93.31	\$848.19
Employee + 2 or more Children	\$1,198.80	\$113.66	\$1,085.14	\$68.20	\$1,130.60	\$113.66	\$1,085.14	\$55.04	\$1,143.76	\$170.50	\$1,028.30

<b>AWC Regence High-Deductible Plan w/Health Savings Acct. Coverage Detail</b>	<b>Premium</b>	<b>Employee Cost Share (AFSCME) 20% of depend.</b>	<b>City Costs (AFSCME)</b>	<b>Employee Cost Share (Police) 12% of depend.</b>	<b>City Costs (Police)</b>	<b>Employee Cost Share (Police Admin Union) 20% of depend.</b>	<b>City Costs (Police Admin Union)</b>	<b>Employee Cost Share (Fire) 0% of depend.</b>	<b>City Costs (Fire)</b>	<b>Employee Cost Share (Dept. Heads &amp; Exempts) 30% of depend.</b>	<b>City Costs (Dept. Heads &amp; Exempts)</b>
Employee Only	\$336.66	\$0.00	\$336.66							\$0.00	\$336.66
Employee & Spouse	\$677.04	\$68.08	\$608.96							\$102.11	\$574.93
Employee, Spouse + 1 Child	\$846.43	\$101.95	\$744.48							\$152.93	\$693.50
Employee, Spouse + 2 or more Children	\$984.68	\$129.60	\$855.08							\$194.41	\$790.27
Employee + 1 Child	\$506.05	\$33.88	\$472.17							\$50.82	\$455.23
Employee + 2 or more Children	\$644.30	\$61.53	\$582.77							\$92.29	\$552.01

<b>AWC Dental Plan F &amp; Orthodontia Plan V</b>	<b>Premium</b>	<b>Employee Cost Share (AFSCME)</b>	<b>City Costs (AFSCME)</b>	<b>Employee Cost Share (Police) 5% of depend.</b>	<b>City Costs (Police)</b>	<b>Employee Cost Share (Police Admin Union) 20% of depend.</b>	<b>City Costs (Police Admin Union)</b>	<b>Employee Cost Share (Fire) 5% of depend.</b>	<b>City Costs (Fire)</b>	<b>Employee Cost Share (Dept. Heads &amp; Exempts)</b>	<b>City Costs (Dept. Heads &amp; Exempts)</b>
Employee	\$53.18			\$0.00	\$53.18	\$0.00	\$53.18	\$0.00	\$53.18		
Employee + 1 dependent	\$101.53			\$2.42	\$99.11	\$9.67	\$91.86	\$2.42	\$99.11		
Employee + 2 or more dependents	\$188.52			\$6.77	\$181.75	\$27.07	\$161.45	\$6.77	\$181.75		

<b>AWC Dental Plan F &amp; Orthodontia Plan II</b>	<b>Premium</b>	<b>Employee Cost Share (AFSCME)</b>	<b>City Costs (AFSCME)</b>	<b>Employee Cost Share (Police)</b>	<b>City Costs (Police)</b>	<b>Employee Cost share (Police Admin Union)</b>	<b>City Costs (Police Admin Union)</b>	<b>Employee Cost Share (Fire)</b>	<b>City Costs (Fire)</b>	<b>Employee Cost Share (Dept. Heads &amp; Exempts) 10% of depend.</b>	<b>City Costs (Dept. Heads &amp; Exempts)</b>
Employee	\$50.89									\$0.00	\$50.89
Employee + 1 dependent	\$96.58									\$4.57	\$92.01
Employee + 2 or more dependents	\$170.07									\$11.92	\$158.15

<b>AWC Vision Plan Option I</b>	<b>Premium</b>	<b>Employee Cost Share (AFSCME) 20% of depend.</b>	<b>City Costs (AFSCME)</b>	<b>Employee Cost Share (Police)</b>	<b>City Costs (Police)</b>	<b>Employee Cost Share (Police Admin Union) 20% of depend.</b>	<b>City Costs (Police Admin Union)</b>	<b>Employee Cost Share (Fire) 20% of depend.</b>	<b>City Costs (Fire)</b>	<b>Employee Cost Share (Dept. Heads &amp; Exempts)</b>	<b>City Costs (Dept. Heads &amp; Exempts)</b>
Full Family (\$10 deductible)	\$20.75	\$4.15	\$16.60	\$4.15	\$16.60	\$4.15	\$16.60	\$4.15	\$16.60	\$2.08	\$18.68

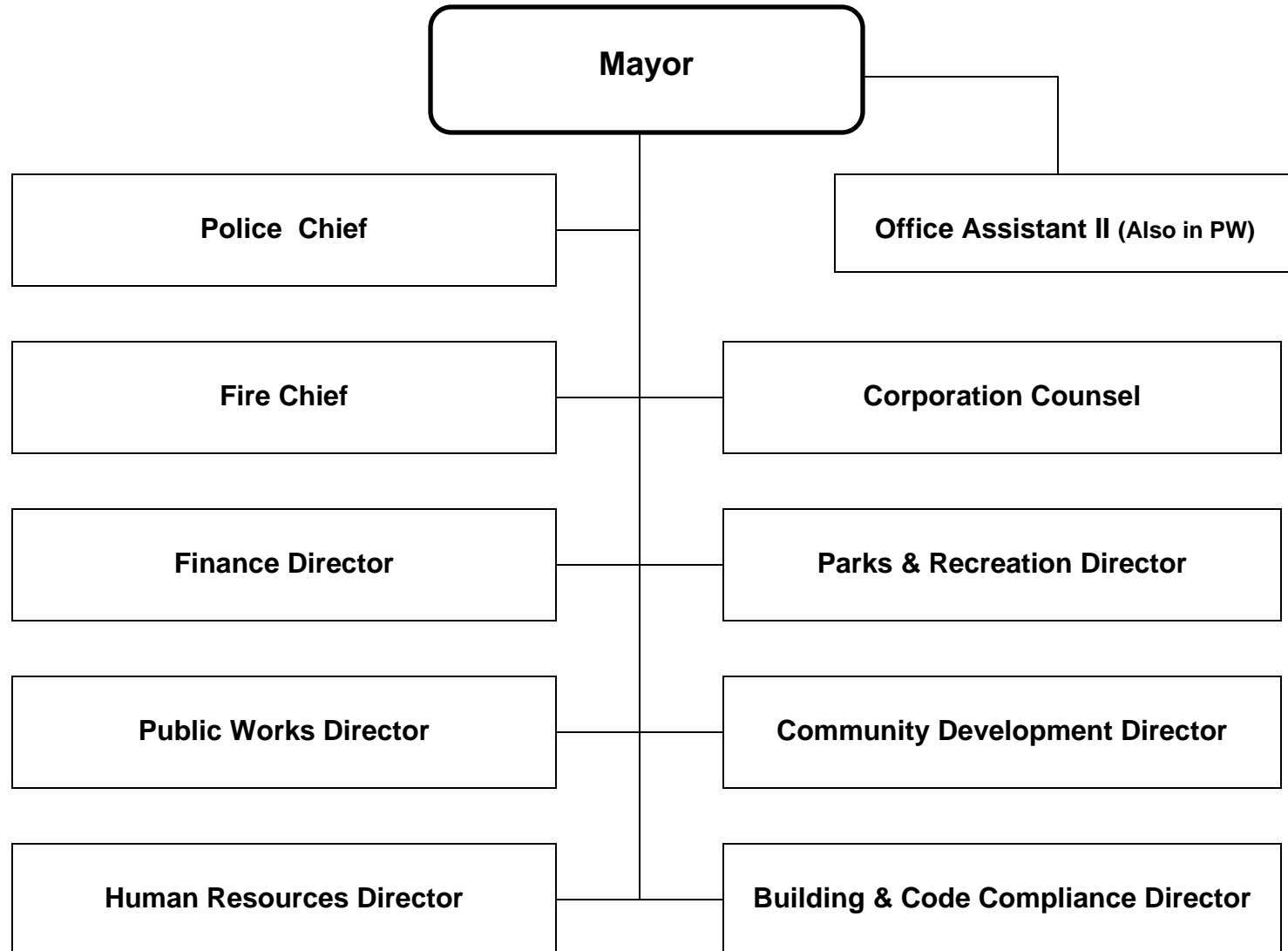
<b>AFSCME Dental Trust Plan IX</b>	<b>Premium</b>	<b>Employee Cost Share (AFSCME) 20% of depend.</b>	<b>City Costs (AFSCME)</b>	<b>Employee Cost Share (Police)</b>	<b>City Costs (Police)</b>	<b>Employee Cost Share (Police Admin Union)</b>	<b>City Costs (Police Admin Union)</b>	<b>Employee Cost Share (Fire)</b>	<b>City Costs (Fire)</b>	<b>Employee Cost Share (Dept. Heads &amp; Exempts)</b>	<b>City Costs (Dept. Heads &amp; Exempts)</b>
Full Family - 20% Paid by Employee	\$107.05	\$21.41	\$85.64								

**Note: LEOFF I Active Employees = \$924.57** (Member premium only - dependent premiums will be at the HealthFirst Plan rates.)





## MAYOR'S STAFF & DEPARTMENT HEADS





# POLICE DEPARTMENT

Police Chief

Deputy Chief

Administrative Coordinator

Captain

Detective Sergeant

Detective

Detective

Detective

Detective/TF

Investigations Spec./DTF

Evidence Specialist

Captain

Explorers

Patrol Gold Team Lieutenant

Sergeant

Corporal

Police Officer

Police Officer

Police Officer

Police Officer (Grant Funded)

Police Officer (Grant Funded)

Sergeant

Lead Police Officer

Police Officer

Police Officer

Police Officer

Police Officer (Traffic)

Patrol Blue Team Lieutenant

Sergeant

Corporal

Police Officer

Police Officer

Police Officer

K-9 Officer

Corporal

Corporal

Police Officer

Police Officer

Police Officer

Police Officer (Traffic)

Parking Enforcement Officer

SA Sergeant

Jail

Corrections Officer

Corrections Officer

Corrections Officer

Corrections Officer

Corrections Officer (Grant Funded)

Corrections Officer (Grant Funded)

Records

Police Services Specialist

Police Services Specialist

Police Services Specialist

Senior Volunteers



Animal Control

P/T Shelter Custodian (50%)

Enforcement Officer



# FIRE DEPARTMENT

 = FIRE  
 = EMS

**Fire Chief**

**Administrative Coordinator**

**Assistant Chief**

**Accounting Assistant**

**Battalion Chief**

**Battalion Chief**

**Battalion Chief/P**

**Captain/P**

**Captain**

**Captain/P**

**Captain**

**Captain**

**Captain/P**

**Engineer**

**Firefighter**

**Engineer**

**Firefighter/P**

**Engineer/P**

**Firefighter/P**

**Engineer/P**

**Firefighter/P**

**Engineer/P**

**Firefighter/P**

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**Firefighter/P**

**Firefighter**

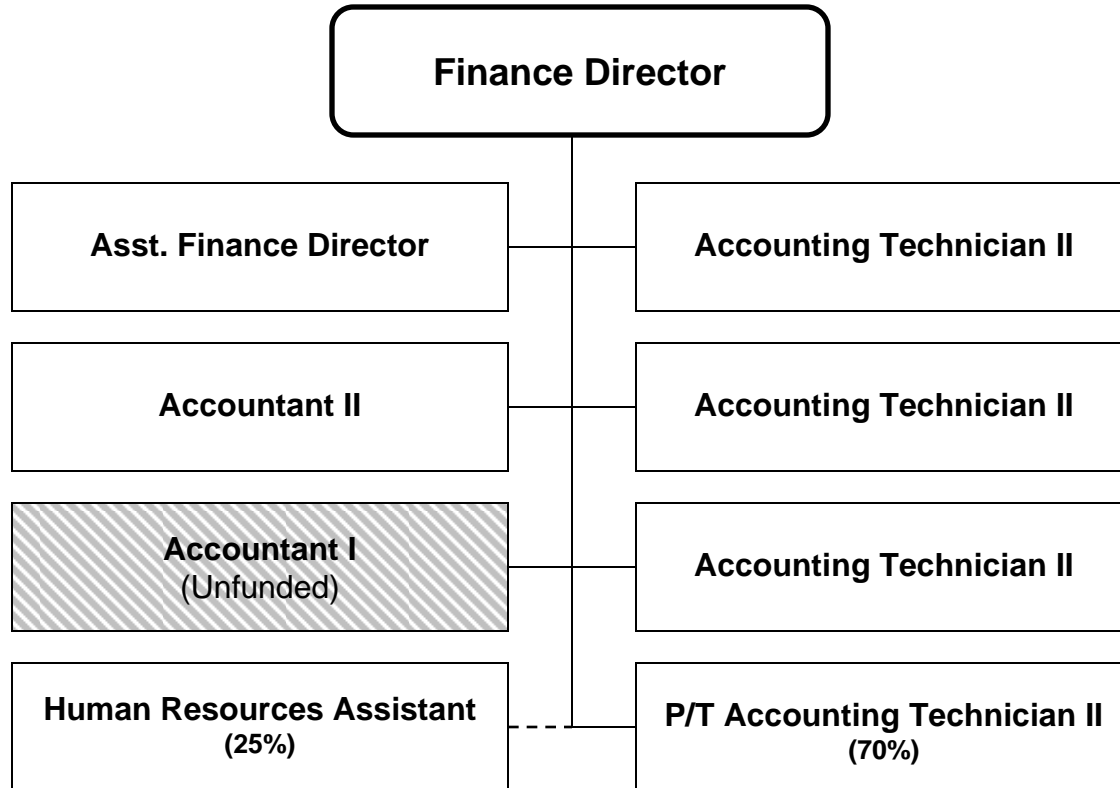
**Firefighter/P**

**Firefighter/P**

37.00 Budgeted  
.00 Unfunded



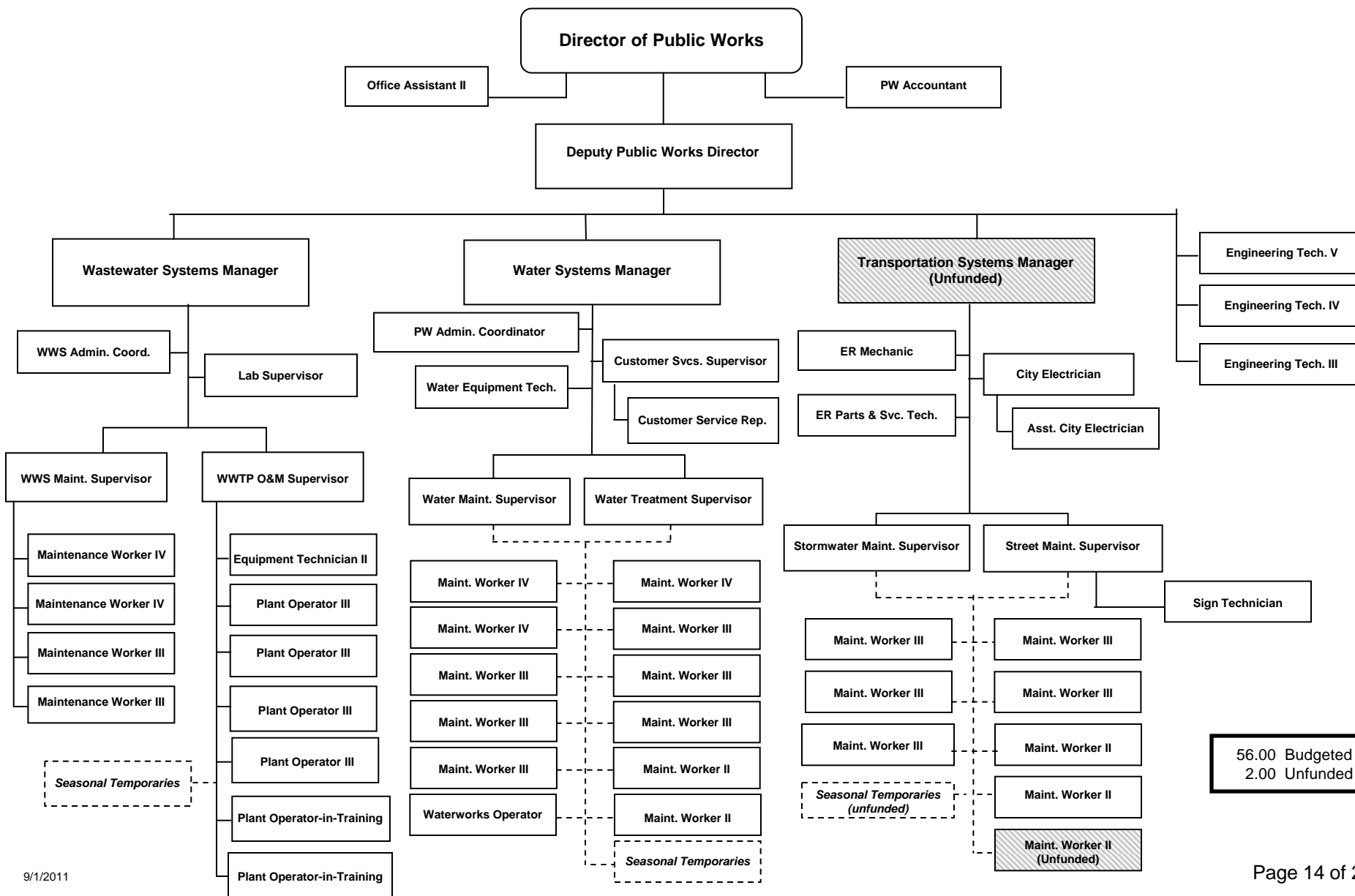
## FINANCE DEPARTMENT



6.95	Budgeted
1.00	Unfunded



# PUBLIC WORKS DEPARTMENT



56.00 Budgeted  
2.00 Unfunded





**2012 City of Aberdeen**

## **HUMAN RESOURCES DEPARTMENT**

**Human Resources Director**

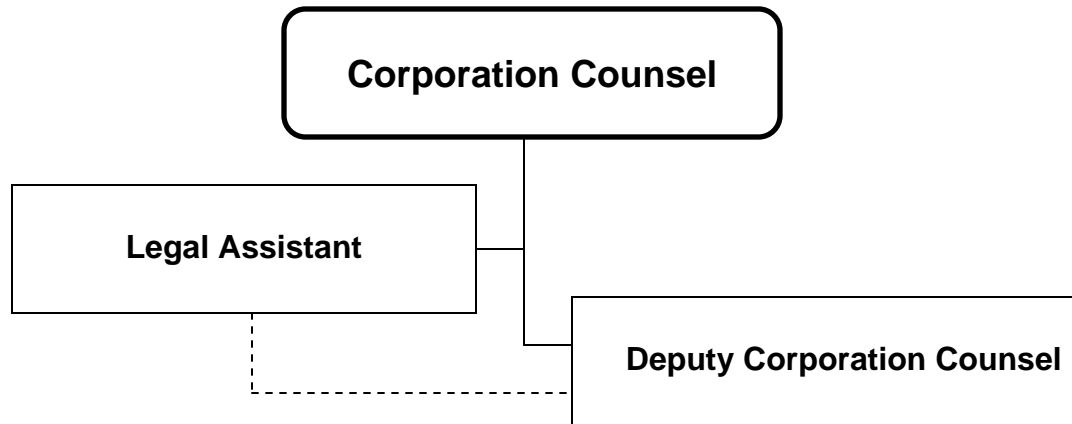
**Human Resources Assistant  
(75%)**

1.75	Budgeted
.00	Unfunded



## 2012 City of Aberdeen

### LEGAL DEPARTMENT

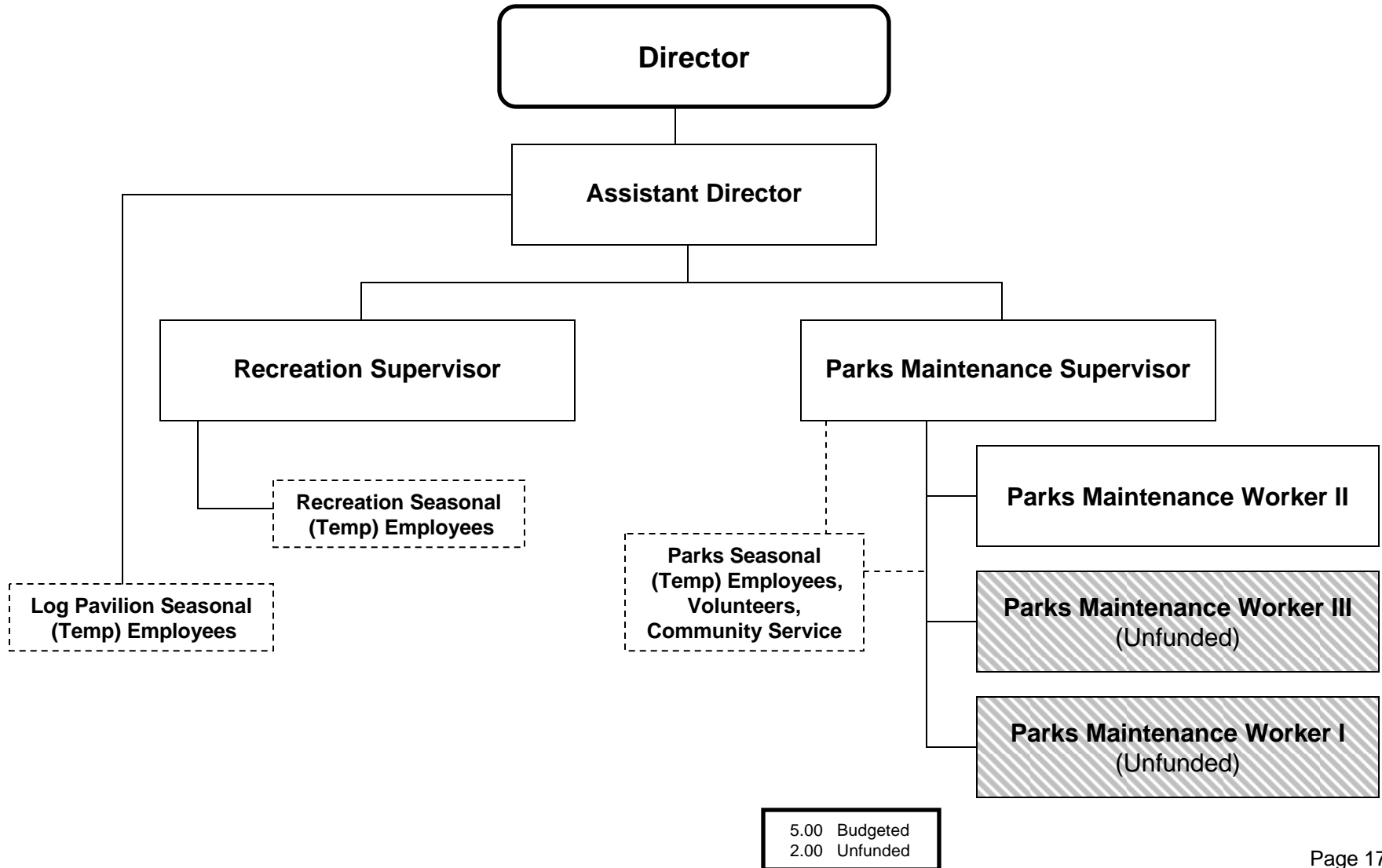


3.00	Budgeted
.00	Unfunded



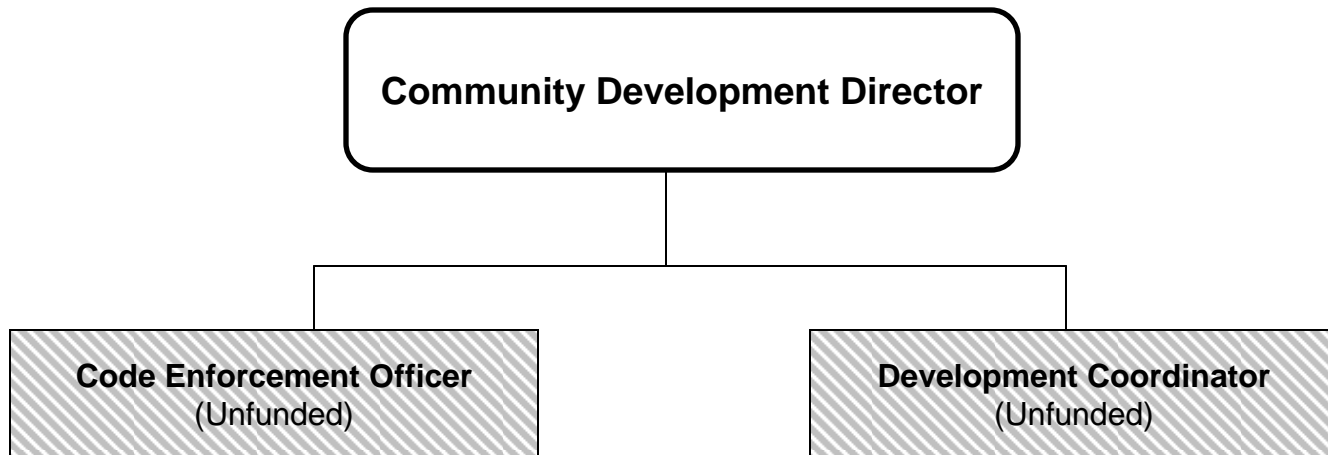
## 2012 City of Aberdeen

### PARKS AND RECREATION DEPARTMENT





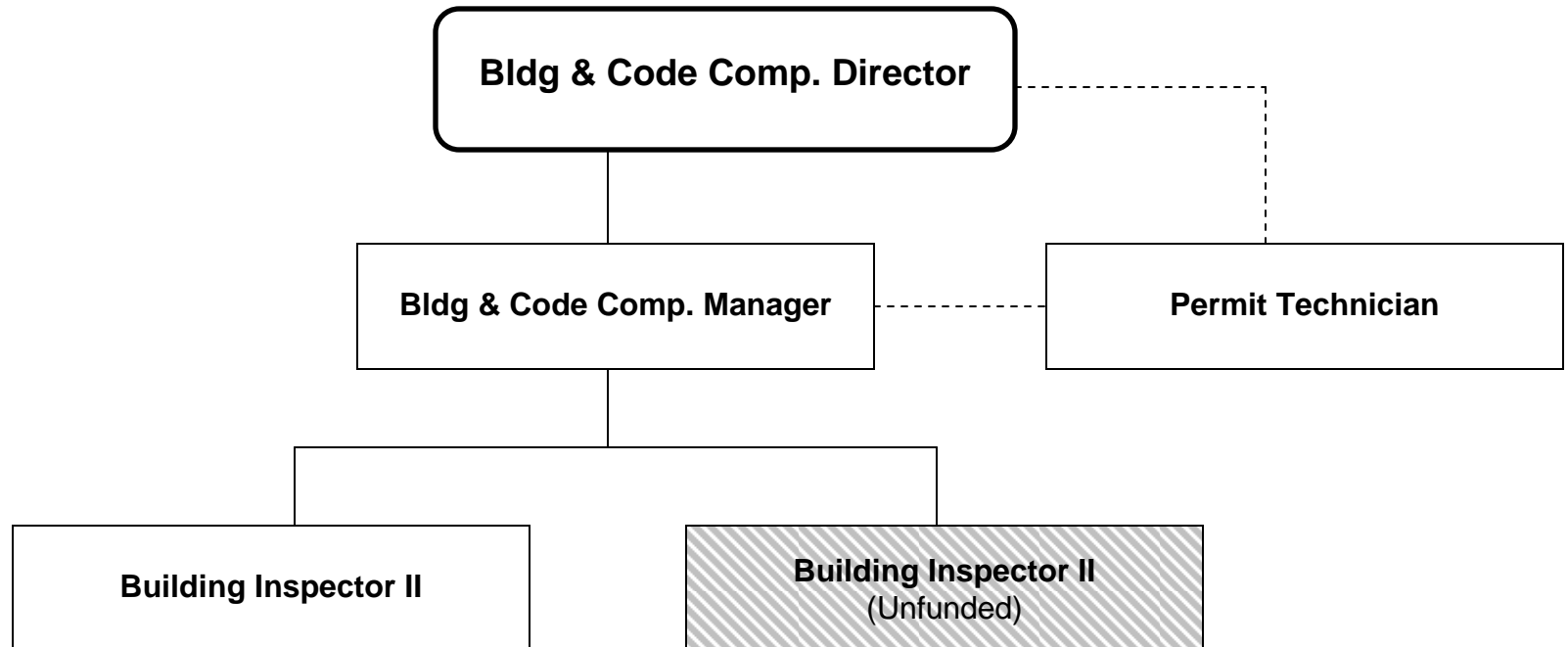
## COMMUNITY DEVELOPMENT DEPARTMENT



1.00	Budgeted
2.00	Unfunded



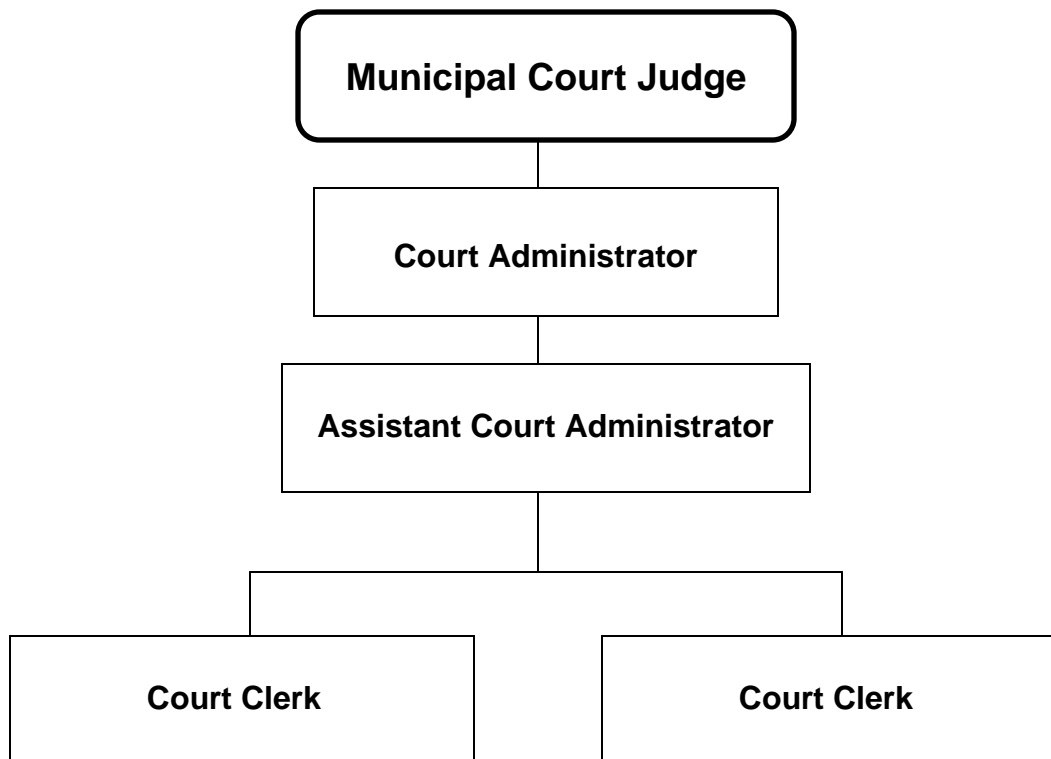
## BUILDING & CODE COMPLIANCE DEPARTMENT



4.00	Budgeted
1.00	Unfunded



## MUNICIPAL COURT





# BUDGET DETAIL

Aerial  
Views  
of  
Aberdeen



Photos by Dianne Hill

**Source of Revenue**

Taxes  
 Licenses & Permits  
 Intergovernmental Revenues  
 Charges for Services  
 Fines & Forfeits  
 Misc. Revenues  
 Other Financing Sources (Transfers)  
*Total Sources of Revenues*

<b>2012 Budget</b>	<b>2011 Budget</b>	<b>2010 Actual</b>
\$ 10,715,200	\$ 10,610,027	\$ 10,452,192
495,300	485,000	532,176
412,070	669,000	987,863
131,700	123,700	204,465
488,800	450,000	442,328
35,000	75,000	80,624
76,500	115,000	165,000
<b>\$ 12,354,570</b>	<b>\$ 12,527,727</b>	<b>\$ 12,864,648</b>

**Uses of Funds**

Legislative - 001-01 - (Pg. 2)  
 Executive - 001-02 - (Pg. 3)  
 Judicial 001-03 - (Pg. 4)  
 General - 001-05 - (Pg. 5)  
 Finance - 001-06 - (Pg. 6)  
 Legal - 001-16 - (Pg. 7)  
 Human Resources - 001-18 - (Pg. 8)  
 Facilities - 001-19 - (Pg. 10)  
 Engineering - 001-21 - (Pg. 11)  
 Building & Code Enforcement - 001-22 - (Pg. 12)  
 Community Development - 001-23 - (Pg. 13)  
 Police - 001-45 - (Pg. 14)  
 Care/Custody of Prisoners - 001-46 - (Pg. 16)  
 Fire - 001-48 - (Pg. 17)  
 911 Call Center- 001-49- (Pg. 19)  
*Total Use of funds*

\$ 68,000	\$ 64,700	\$ 62,182
16,450	15,560	13,473
525,920	510,390	469,021
3,665,865	3,572,161	3,616,641
344,144	344,194	319,776
239,533	249,960	219,978
99,160	98,290	84,839
93,200	89,000	88,772
314,810	358,000	363,046
314,740	310,650	290,230
135,290	104,480	99,663
4,902,357	4,755,137	4,459,096
433,611	565,987	529,650
1,716,322	1,617,367	1,582,710
131,446	114,300	124,400
<b>\$ 13,000,848</b>	<b>\$ 12,770,176</b>	<b>\$ 12,323,477</b>

**Change in Fund Balance**

Beginning balance  
 Net change from operations  
 Ending balance

\$ 4,975,000	\$ 4,500,000	\$ 3,808,686
(646,278)	(242,449)	541,171
<b>\$ 4,328,722</b>	<b>\$ 4,257,551</b>	<b>\$ 4,349,857</b>

**Narrative**

The General Government Fund is used to account for all financial resources and transactions of the City not required to be accounted for in another fund. The source of funds is approximately 85% from taxes, 4% from licenses & permits, 5% from intergovernmental, 1% from charges for services, 4% from fines & forfeitures, 1% from miscellaneous income and 1% from transfers. The use of funds is to pay for general government services such as police, fire, administration, legal, finance and engineering. Money from the General Government Fund is also used to subsidize other funds via interfund transfers, for streets, parks and pension funds.

**FUND: 001****General Government***City of Aberdeen***DEPT: 01****Legislative***2012 Budget***Source of Revenue**

Percent of General Government Revenues

2012 Budget	2011 Budget	2010 Actual
0.5%	0.5%	0.5%

**Uses of Funds**

Salaries &amp; Wages

Personnel Benefits

Supplies

Other Services &amp; Charges

*Total Use of funds*

\$ 53,000	\$ 50,750	\$ 50,138
4,700	4,450	4,216
250	250	75
10,050	9,250	7,753
<b>\$ 68,000</b>	<b>\$ 64,700</b>	<b>\$ 62,182</b>

**Narrative**

The Legislative (Council) budget provides for the direct costs of citizen representation. These costs are included in the General Government Fund because they benefit the general public and city government as a whole.

The "Other Services and Charges" portion of the Legislative budget includes: \$8,500 to publish public notices such as ordinances and variances; \$400 for travel to the AWC convention plus other workshops; and \$1,150 for miscellaneous expenses such as supplies and telephone expenses. Salaries and Wages are the annual amounts paid to Councilmembers as established by Ordinance.

**FUND: 001****General Government***City of Aberdeen***DEPT: 02****Executive***2012 Budget***Source of Revenue**

Percent of General Government Revenues

2012 Budget	2011 Budget	2010 Actual
0.1%	0.1%	0.1%

**Uses of Funds**

Salaries &amp; Wages

Personnel Benefits

Supplies

Other Services &amp; Charges

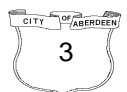
*Total Use of funds*

\$ 12,500	\$ 12,050	\$ 11,324
1,100	1,060	959
500	500	83
2,350	1,950	1,107
<b>\$ 16,450</b>	<b>\$ 15,560</b>	<b>\$ 13,473</b>

**Narrative**

The Executive budget provides appropriations for the Mayor. The Mayor serves as the Chief Executive Officer of the city, an elected position. As CEO, the position directs the long and short term operations of the city.

The "Other Services and Charges" portion of the Executive budget includes \$500 for travel to the AWC convention and registration; \$1,850 for miscellaneous expenses such as postage, telephone and dues. The Mayor's salary is established by Ordinance.



**FUND: 001**  
**DEPT: 03**

**General Government**  
**Judicial**

*City of Aberdeen*  
*2012 Budget*

**Source of Revenue**

Percent of General Government Revenues

2012 Budget	2011 Budget	2010 Actual
4.0%	4.0%	3.8%

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Capital Outlay

*Total Use of funds*

\$ 284,764	\$ 285,000	\$ 290,422
118,706	103,500	78,420
9,500	10,500	7,878
112,950	111,390	92,301
-	-	-
\$ 525,920	\$ 510,390	\$ 469,021

**Narrative**

This General Government Department Budget provides for a Municipal Court system that adjudicates all civil and criminal violations of the City Charter and City Ordinances, and maintains public records.

Court staff consists of one part time Judge, a Court Administrator, an Assistant Court Administrator and two Court Clerks.

The Court works closely with the City's Police, Legal, Animal Control, Parking Enforcement, and Code Enforcement Departments. All personnel are committed to delivering professional and courteous customer service response to the community we serve.



**FUND: 001****General Government****City of Aberdeen****DEPT: 05****General Department****2012 Budget****Source of Revenue**

Percent of General Government Revenues

2012 Budget	2011 Budget	2010 Actual
----------------	----------------	----------------

28.2%	28.0%	29.3%
-------	-------	-------

**Uses of Funds**

Insurance	\$ 91,500	\$ 92,500	\$ 89,170
Elections	10,000	6,000	-
Voter Registration	10,000	10,000	9,302
Miscellaneous	1,500	1,500	1,598
Intergovernmental Services--			
Dues to Association of Wash. Cities	10,500	10,150	10,126
Emergency Services	4,200	4,000	4,109
Olympic Air Pollution Agency	7,500	7,500	7,407
Economic Development Council	13,200	10,000	5,000
Council of Governments	22,000	22,000	22,000
Washington State Auditors	45,000	45,000	33,159
Transfers--			
Library - (101)	76,200	73,300	73,300
Parks - (102)	825,000	805,000	775,473
Streets - (103)	965,500	956,000	944,738
Insurance Reserves - (112)	12,000	10,000	-
Abatement Fund - (318)	-	-	-
Dept. of Justice Grant Fund (305)	125,900	-	93,300
Animal Control Fund - (121)	123,381	118,400	115,945
Parking Enforcement- (122)	57,439	55,455	51,203
Emergency Medical Services- (120)	53,000	52,706	52,200
Recreation Fund for Splash (132)	-	3,500	-
Hydrant Costs Reimb. to Water (404)	-	-	57,675
Equipment Rental - (501)	4,800	4,800	4,736
Museum Fund - (125)	26,600	15,000	15,700
Fire Pension - (611)	599,145	637,800	612,050
Police Pension - (612)	581,500	631,550	638,450
<i>Total Use of funds</i>	<b>\$ 3,665,865</b>	<b>\$ 3,572,161</b>	<b>\$ 3,616,641</b>

**Narrative**

The General Department of the General Government Fund provides funding for the following areas:

Insurance: General Government's portion of property damage and general liability insurance premiums. The City is currently a member of the Washington Cities Insurance Authority for the purpose of insuring liability and property.

Elections & Voter Registration: Aberdeen is billed by Grays Harbor County for its share of election expenses on a pro-rata basis. There are no seats up for election in 2012, however, funds have been appropriated for a special election. The City is also billed for its share of voter registration costs that are passed through by Grays Harbor County.

Intergovernmental services: The city provides funding to various agencies, some who are mandated by the State and others who provide services to the city.

Transfers: General Government's subsidy for services provided by the other governmental funds.

**FUND: 001 General Government**  
**DEPT: 06 Finance & Data Processing**

*City of Aberdeen*  
*2012 Budget*

**Source of Revenue**

Percent of General Government Revenues

2012 Budget	2011 Budget	2010 Actual
2.6%	2.7%	2.6%

**Uses of Funds**

Salaries & Wages  
 Personnel Benefits  
 Supplies  
 Other Services & Charges  
 Reallocated Costs  
 Capital Outlay  
*Total Use of funds*

\$ 446,000	\$ 447,000	\$ 442,445
179,600	181,650	155,742
14,000	14,000	10,442
52,750	49,750	37,312
(348,206)	(348,206)	(328,110)
-	-	1,945
<b>\$ 344,144</b>	<b>\$ 344,194</b>	<b>\$ 319,776</b>

**Narrative**

The Finance Department provides financial and administrative services to other City departments, the Mayor, City Council, and the Public. It is best to think of the Finance Department as part of the infrastructure of City Government. Our primary purpose along with the Personnel and Legal departments is administrative & financial support for departments providing direct services to the City.

In 2010, the City implemented a Cost Allocation Plan that redirects certain expenses provided to other departments/funds. The amount is calculated based on cost of staff time and supplies related to the functions of payroll services, utility billing, and cash collections.

**Services Provided:**

Financial management support services include cash collections and depository activities, the investment of all City funds, the handling of connection and disconnection requests for the utility departments, responding to customer inquiries, and the resolution of credit and collection problems.

Accounting support services include general ledger maintenance, accounts receivable, accounts payable, payroll and financial records keeping, reporting and analysis. Accounting personnel also maintain perpetual inventory records for all city owned fixed assets.

The Financial Services department also has key responsibility in generating the preliminary and final City budget, and in preparing the Annual Financial Report for the City. Other financial related reports are issued for management decision making and for external reporting purposes.

**Current staffing consists of the following:**

Finance Director (1)  
 Assistant Finance Director (1)  
 Accountant II (1)  
 Accounting Technician II (3.95)

**FUND: 001**  
**DEPT: 16**

**General Government**  
**Legal**

*City of Aberdeen*  
*2012 Budget*

**Source of Revenue**

Percent of General Government Revenues

2012 Budget	2011 Budget	2010 Actual
1.8%	2.0%	1.8%

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Reallocated Costs  
Capital Outlay  
*Total Use of funds*

\$ 220,008	\$ 225,179	\$ 215,671
67,425	72,681	59,958
4,600	4,600	3,550
11,500	11,500	5,565
(64,000)	(64,000)	(64,766)
-	-	-
\$ 239,533	\$ 249,960	\$ 219,978

**Narrative**

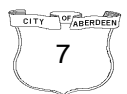
The Legal Department consists of the Corporation Counsel, Assistant Corporation Counsel, and Administrative Legal Assistant. The Legal Department staff provides advice and written opinions to City officials and employees in all legal matters pertaining to the business of the City. The Department also assists in preparing resolutions and ordinances, contracts, and all other legal documents necessary to the operation of the City. The City Code is revised, updated, and supplemented by the Legal Department.

The Corporation Counsel represents the City in administrative and judicial proceedings, including arbitration of labor disputes. The Corporation Counsel also serves as chief negotiator for the City in its collective bargaining with employees.

The Assistant Corporation Counsel serves as municipal court prosecutor and assists the Corporation Counsel in other areas as available. The Administrative Legal Assistant, in addition to normal secretarial duties, provides litigation support for all municipal court prosecutions and serves as code reviser.

The Legal Department also shares the services of a domestic violence victim/witness coordinator as part of the STOP Domestic Violence Grant awarded to the Police Department.

In 2010, the City implemented a Cost Allocation Plan that allocates portions of the Legal Department budget (specifically, Corporation Counsel ) to other departments/funds of the City.



**FUND: 001**  
**DEPT: 18**

**General Government**  
**Human Resources**

*City of Aberdeen*  
*2012 Budget*

**Source of Revenue**

Percent of General Government Revenues

2012 Budget	2011 Budget	2010 Actual
0.8%	0.8%	0.7%

**Uses of Funds**

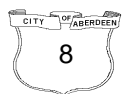
Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Reallocated Cost  
Capital Outlay  
*Total Use of funds*

\$ 120,930	\$ 120,920	\$ 117,885
33,580	32,870	23,984
8,000	9,000	4,832
8,150	7,000	3,908
(71,500)	(71,500)	(71,190)
-	-	5,420
\$ 99,160	\$ 98,290	\$ 84,839

**Narrative**

The City of Aberdeen employs 169 Full-Time and 2 Part-Time Employees. The Human Resources Department is currently staffed with the Director of Human Resource and a Human Resources Assistant (75%). The Department is responsible for the following functions:

- Monthly payroll may include: annual salary increases, COLA, medical, dental, insurance, leaves, reclassifications, promotions, retirement, L & I sick leave buy-backs or any other changes requested by the employee
- Maintenance of Personnel Files and Health History files
- Maintenance of Human Resources Information System
- Police and Fire Pension Board (COLA and pension increases)
- Recruitment and New Employee Orientation
- Classification Review
- Contract Interpretation for 4 labor contracts
- Administration of the City's Drug and Alcohol Testing Program as mandated by federal law (includes monthly random testing and annual training)
- Unemployment Claims
- Administration of Labor & Industry Claims
- Safety Training
- Interpretation and Implementation of the City-wide Personnel Policies
- Labor Relations and Grievance Resolutions
- Assisting with Labor Contract Negotiations
- Coordinating recruitment, skill testing and candidate selection
- Employee Assistance Program
- OSHA Recordkeeping
- Hearing Conservation
- Administration of Police and Fire Pension Boards
- Requests for Information
- Secretary for the Personnel Committee
- Maintenance of Centralized (current and historical) personnel records
- EEOC, Employment Security and Census Bureau Reporting
- Wellness Committee
- Coordination of Special Events



**Civil Service Commission**

The Director of Human Resources is the Chief Examiner and Secretary to the Commission and is responsible for the Police and Fire entry and promotional testing, facilitating monthly meetings, disciplinary appeal hearings and updating the rules and regulations.

**Police and Fire Pension Boards**

The City has a total of eighty-one Police and Fire retirees including six pension eligible widows. In addition, two LEOFF 1 employees remain in the Police Department. The Director administers five pension programs as mandated by State Law. Responsibilities include determining pension wages; reviewing and processing monthly medical claims for current LEOFF 1 employees and LEOFF 1 retirees; processing applications for disability leaves and/or retirement; facilitating monthly meetings for Police and Fire Pension Boards.

**Training**

As time and funding allows, the director coordinates city-wide training programs; provides staff assistance to the City Council as needed, i.e., travel arrangements and other administrative needs.

**Policy and Program Changes**

- Wellness Grant Application due in February
- Initiating the President's Health Initiatives
- Implementing Union Contract Changes
- Civil Service Testing
- Personnel Policy Review

**FUND: 001**  
**DEPT: 19**

**General Government**  
**Facilities**

*City of Aberdeen*  
*2012 Budget*

**Source of Revenue**

Percent of General Government Revenues

2012 Budget	2011 Budget	2010 Actual
0.7%	0.7%	0.7%

**Uses of Funds**

Supplies

Other Services & Charges

Capital Outlay

*Total Use of funds*

\$	5,000	\$	5,000	\$	5,436
	88,200		84,000		83,336
	-		-		-
\$	93,200	\$	89,000	\$	88,772

**Narrative**

Provides for the general operation, maintenance, repairs and janitorial services for City Hall. This fund also includes costs associated with the City wide email and internet services.

**Source of Revenue**

Percent of General Government Revenues

<b>2012 Budget</b>	<b>2011 Budget</b>	<b>2010 Actual</b>
2.4%	2.8%	2.9%

**Uses of Funds**

Salaries & Wages

Personnel Benefits

Supplies

Other Services & Charges

Interfund Payments

Capital Outlay

*Total Use of funds*

\$ 209,230	\$ 251,430	\$ 263,301
76,580	86,670	78,897
6,000	6,000	5,253
16,000	8,300	9,110
7,000	5,600	6,485
-	-	-
<b>\$ 314,810</b>	<b>\$ 358,000</b>	<b>\$ 363,046</b>

**Narrative**

A primary function of the Engineering Department is to provide technical assistance to other City departments in meeting their goals and objectives. This is accomplished by providing a variety of services such as design, development of plans and specification, project management, maintaining records and maps, and processing various aspects of development and land use issues.

The Engineering Department also provides traffic-engineering services and performs other technical studies and analyses. Administering various grants and loans for construction projects is routinely performed. The department maintains the City's forested areas, recommends and administers timber sales, cutting, and planting contracts.

Staffing costs were reduced in 2012 by not filling a vacant position that was the result of a retirement in 2011.



**FUND: 001**  
**DEPT: 22**

**General Government**  
**Building & Code**  
**Enforcement**

*City of Aberdeen*  
*2012 Budget*

**Source of Revenue**

Percent of General Government Revenues

2012 Budget	2011 Budget	2010 Actual
2.4%	2.4%	2.4%

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Capital Outlay  
Interfund Pmts for Services  
*Total Use of funds*

\$ 215,920	\$ 216,200	\$ 210,271
84,220	81,200	70,710
4,500	4,500	2,338
8,100	7,050	4,942
-	-	-
2,000	1,700	1,969
<b>\$ 314,740</b>	<b>\$ 310,650</b>	<b>\$ 290,230</b>

**Narrative**

The BUILDING AND CODE COMPLIANCE ENFORCEMENT DIVISION is responsible for reviewing construction plans for compliance with building, plumbing, mechanical, energy, and accessibility design codes and ordinance issues , permits for new and remodeled commerical and residential structures, and performs inspections for structural, plumbing, mechanical, energy, and indoor air quality for numerous city and private sector construction projects.

The Code Enforcement Division also responds to code enforcement complaints concerning public nuisance, including the condition of private property and inoperable vehicles located on City streets and private property; garbage, vegetation, and debris removed from private property and public right-of-ways.

**Budget Year 2012 Goals:**

- Continue the administration of the building abatement program from fiscal year 2011
- Maintain utilization of the nuisance abatement funds to remove public nuisance vegetation throughout the city
- Continue computerized tracking systems for nuisance abatement and permitting process
- Continue to create an atmosphere that is conducive to building development, construction, and nuisance abatement control

**FUND: 001****General Government****City of Aberdeen****DEPT: 23****Community Development****2012 Budget****Source of Revenue**

Percent of General Government Revenues

2012 Budget	2011 Budget	2010 Actual
1.0%	0.8%	0.8%

**Uses of Funds**

Salaries & Wages  
 Personnel Benefits  
 Supplies  
 Other Services & Charges  
 Capital Outlay  
 Interfund Charges for Services  
*Total Use of funds*

\$ 65,010	\$ 65,010	\$ 62,961
18,180	17,870	15,793
4,000	5,000	1,465
48,100	16,600	19,444
-	-	-
-	-	-
\$ 135,290	\$ 104,480	\$ 99,663

**Narrative**

The COMMUNITY DEVELOPMENT DEPARTMENT processes land use permit actions involving conditional uses, variances, home occupation permits, rezones, subdivisions, short plats, boundary line adjustments, shoreline and environmental permits and commercial permissive use permits. This department also serves as Secretary to the Planning Commission, the Board of Adjustment, the Shoreline Hearings Board, the Good Neighbor's Revolving Loan Fund Committee, Historic Preservation Commission and the Lodging Tax Advisory Committee. This department also administers the Urban Development Action Grant (UDAG) fund, the Neighborhood Stabilization Program (NSP), the Community Development Block Grant (CDBG) and the Brownfield Redevelopment Fund. This department is also responsible for some of the preparation and submittal of grant and loan applications as well as helping oversee any environmental cleanup projects. In 2012 this department will continue to work with the Planning commission on updating the Zoning Code and eventually the Comprehensive Land Use Plan, specifically focusing on the waterfront in 2012. This department will also be working heavily with the Historic Preservation Commission in applying for grants to begin work on a master inventory of Aberdeen as well as providing necessary training. This department will be working closely with the local media and the Parks Department in putting together informational brochures on the parks in the City of Aberdeen as well as promoting the City in general. This department will also begin the process of updating the Shoreline Master Program for the City of Aberdeen. We have been mandated to have this update complete by December of 2014.

The COMMUNITY DEVELOPMENT DEPARTMENT is involved in community based programs, such as the Grays Harbor Chamber of Commerce, the Grays Harbor Economic Development Council, the Council of Governments, the Committee on .08 Funds, the Jobs Development Team, the Columbia Pacific Resource Conservation and Economic Development District, the Chehalis Basin Partnership and the Grays Harbor County Planning Commission.

**FUND: 001**  
**DEPT: 45**

**General Government**  
**Police**

*City of Aberdeen*  
*2012 Budget*

	2012 Budget	2011 Budget	2010 Actual
<b><u>Source of Revenue</u></b>			
Percent of General Government Revenues	37.7%	37.2%	36.2%
<b><u>Uses of Funds</u></b>			
Salaries & Wages	\$ 3,233,445	\$ 3,125,087	\$ 3,070,874
Personnel Benefits	1,129,579	1,109,645	962,080
Supplies	72,800	72,800	43,024
Other Services & Charges	394,853	349,925	303,118
Intergovernmental Services	9,680	9,680	-
Capital Outlay	62,000	88,000	80,000
Interfund Payments	-	-	-
<i>Total Use of funds</i>	<b>\$ 4,902,357</b>	<b>\$ 4,755,137</b>	<b>\$ 4,459,096</b>

**Narrative**

2011 has been a challenging year for the Aberdeen Police Department. We scrutinized our budget and reduced expenditures on all cost within our control. We have worked hard to balance our need to provide services with the understanding that it is getting more difficult for the city to pay for those services. The 2012 budget will bring another financial challenge for our department, but working together we can survive these tough times and the Aberdeen Police Department will, to the best of our ability, maintain the quality of services we provide to our citizens.

**Patrol**

The Patrol Division consists of 26 uniformed officers and is responsible for the initial response to citizens' request for police services. In 2012 our Patrol Officers will respond to more than 27,000 calls from citizens requesting police response. From relatively minor situations to life-threatening incidents Patrol Officers are the first to respond. Their duties also include investigating both misdemeanor and felony crimes, preparing and filing cases for prosecution, providing traffic enforcement, investigating vehicle crashes, providing protection of persons and property, serving felony and misdemeanor warrants, serving subpoenas and restraining orders, appearing in Municipal, District, Juvenile and Superior courts, maintaining our jail and provide a safe environment for confined persons, providing public education, animal control, parking enforcement, and many other services to our community in a wide variety of non-criminal related matters. For the seventh straight year we were awarded a STOP Domestic Violence Grant which will continue to fund our specialized domestic assault response team (DART) and also includes a witness/victim coordinator for our prosecutor's office. We were recently notified by Paige Hounsley, daughter of Abel Weatherwax (Weatherwax Foundation), we were awarded a \$10,000 Grays Harbor Community Foundation grant to provide county wide Law Enforcement Domestic Violence education. In 2011 we were also notified that we received a COPS CRRP grant for \$582, 934 to fund two new Police Officers positions through 2013. We also expect to receive continuing support from the Tamaki Foundation again in 2012. We have been very fortunate the last few years in the 'grant world' and will continue applying for scarce grants and funding, and hopefully we will continue to be successful.

**Narrative (continued)**

**Investigations**

The Investigations Division primary task is the investigation of felony cases. Detectives assigned a felony case report, collect and process evidence, locate and interview witnesses and interrogate suspects. Once the case is prepared they will submit it to the Grays Harbor County Prosecutors Office and then assist the prosecutor's office in preparing these cases for presentation in court. This process is a very labor intensive and shortcuts are not allowed. The investigations Division is commanded by Captain John Green who supervise one Sergeant, four Detectives with one assigned to the Grays Harbor County Drug Task Force and the Evidence Specialist. In 2012 Investigations will investigate more than 800 Felony cases (This does not count Drug Task Force felony cases investigated by Aberdeen's Detective working with the Grays Harbor County Drug Task Force). Cases investigated range from property crimes, frauds, felony assaults, to homicides. The amount of paperwork generated in just one criminal case is daunting so you can imagine the work that will go in to 800 completed cases. The Investigations Section has not filled a vacant Investigations Police Services Clerk position which has been empty since 2008, but was fortunate enough to have the services of a half-time clerk funded by Labor and Industries which has helped maintain the immense volume of reports and investigative data generated by our Detectives. That position will end in October 2011. We are requesting funding in 2012 for a half time clerical position from Express Personnel to fill the void that will be created with the lost of the L and I position. We are pleased that for the twenty-first straight year the Aberdeen Police Department was selected to receive grant funding, though greatly reduced, for two positions in the Grays Harbor County Narcotics Drug Task Force (DTF). The DTF continues to aggressively interdict the flow of drugs into Aberdeen and the surrounding communities.

**Records**

Our three Records Specialists continue to do an admirable job. There are literally volumes' of data generated in a police agency, and if you add the huge volume of new weekly issued municipal court warrants, the work load is well beyond words. Reports, court orders, citations and every other document generated by our officers have to be entered in our records system. Warrants have to also be entered in the state system adding an additional step. Throughout the normal workday the records staff will also process the numerous requests for public disclosure information, concealed pistol permits, firearms dealer permits and other request from citizens. Taking in to consideration that the records staff will talk to approximately 200 people per day or 49,800 per year, one can see that this 3 person staff is extremely busy and we are very happy to have them. The addition of the half-time clerk in Investigations funded by L & I had helped considerably.

**FUND: 001****General Government***City of Aberdeen***DEPT: 46****Care/Custody of Prisoners***2012 Budget***Source of Revenue**

Percent of General Government Revenues

2012 Budget	2011 Budget	2010 Actual
3.3%	4.4%	4.3%

**Uses of Funds**

Salaries & Wages  
 Personnel Benefits  
 Supplies  
 Other Services & Charges  
 Intergovernmental Services  
 Capital Outlay  
 Interfund Payments  
*Total Use of funds*

\$ 218,556	\$ 315,548	\$ 288,587
106,060	143,169	123,660
59,160	58,000	60,640
16,175	16,270	4,405
33,660	33,000	2,358
-	-	50,000
-	-	-
\$ 433,611	\$ 565,987	\$ 529,650

**Narrative**

The Aberdeen City Jail is classified as a 30 day holding facility. Our average daily population (ADP) is 22 prisoners per day. Our jail has 18 beds which require that some inmates sleep on mattresses on the floor. Inmates sentenced to longer than 30 days are sent to Forks City Jail after serving their initial 30 days in our facility.

In July 2011 our Department of Justice Law Enforcement Corrections Enhancement Grant for \$837,000 ended. This grant funded 2 new corrections officers bringing our staff to six and paid all wage and benefit cost of all 6 corrections officers for the grant period. 2012 will be the 1 year retention period for the 2 added Correction Officers. A Jail staff of 6 persons, running a 24 hour jail facility with an average daily population of 22 prisoners seven days per week, reduces the considerable overtime cost that we had seen prior to this grant without sufficient staffing.



Aberdeen  
Fire Department  
at Work



Photos by Dave Carlberg



**FUND: 001**  
**DEPT: 48**

**General Government**  
**Fire**

*City of Aberdeen*  
*2012 Budget*

**Source of Revenue**

Percent of General Government Revenues

2012 Budget	2011 Budget	2010 Actual
13.2%	12.7%	12.8%

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Capital Outlay  
Interfund Payments  
*Total Use of funds*

\$ 1,152,468	\$ 1,105,008	\$ 995,435
389,604	357,009	312,326
39,100	25,600	27,783
135,150	129,750	87,970
-	-	57,118
-	-	102,078
\$ 1,716,322	\$ 1,617,367	\$ 1,582,710

**Narrative**

The mission of the Aberdeen Fire Department is to prevent harm to the public, protect property and the environment through fire suppression, EMS and prevention efforts, 24 hours per day. In addition to the city coverage, our fire protection service area includes portions of Fire District 10, Stafford Creek Corrections and Bigelow Hill. The department participates in a county-wide mutual aid agreement in which other resources can be requested when necessary.

The department consists of 33 uniformed members, of which 12 are funded out of general fund including members of the administrative staff. We operate out of two fire stations, with one main headquarters located on the north side of the city and one sub station located on the south side.

In addition to fire suppression, the department's responsibilities include providing advanced life support pre-hospital care and transport for the sick and injured. All members are trained to the minimum of emergency medical technician, of which 20 are trained to the paramedic level. The department continues to work closely with Grays Harbor County Emergency Management in providing assistance and input on disaster preparedness issues for the city.

The fire prevention/code enforcement part of our operation includes an assistant chief responsible for fire prevention, plan review and fire investigation. Having fire service input within the building and planning for new and existing construction projects is a positive step to ensure the life safety needs of the public and our fire department personnel. Public education programs for fire safety have been partially restored for 2011 and 2012. Added revenue from COST recovery for hazardous material spill cleanup is providing some funding to restart this valued program.

The fire budget will see an overall increase of 6.1% in 2012. The increase can mainly be attributed to changes to the fire union's labor contract. We have also provided for some funding to upgrade the new building next door that will accommodate our administrative operation. We continue to be challenged with non sustainable revenue levels that will effect operations in the future. Most line item expenditures have been carried over from the previous year.

All members of the Aberdeen Fire Department are dedicated individuals committed to the team concept, with a priority towards delivering better customer service. The department is a skilled workforce whose mission is to provide for the life safety needs of its public. We will continue to provide our customers quality service, through technology, training and professionalism to the best of our ability.



**FUND: 001****General Government***City of Aberdeen***DEPT: 49****911 Call Center***2012 Budget***Source of Revenue**

Percent of General Government Revenues

2012 Budget	2011 Budget	2010 Actual
1.0%	0.9%	1.0%

**Uses of Funds**

Intergov'n't Emergency 911 Call Center

Intergov'n't telephonic warning

Intergovernmental Emergency Management

*Total Use of funds*

\$ 124,246	\$ 107,000	\$ 124,400
3,800	3,800	-
3,400	3,500	-
\$ 131,446	\$ 114,300	\$ 124,400

**Narrative**

This Division accounts for the service fee paid to the Grays Harbor 911 Call Center. The City is also part of an intergovernmental allocation for emergency management services and the telephonic phone system that is administered by Grays Harbor County.

**FUND: 101****Library****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Transfer from General Government  
Miscellaneous  
*Total Source of Funds*

<b>2012 Budget</b>	<b>2011 Budget</b>	<b>2010 Actual</b>
\$ -	\$ -	\$ -
76,200	73,300	73,300
-	-	-
\$ 76,200	\$ 73,300	\$ 73,300

**Uses of Funds**

Salaries  
Supplies  
Other Services & Charges  
Intergov't Services-Timberland Contract  
Capital Outlay  
Ending Cash Balance  
*Total Use of funds*

\$ -	\$ -	\$ -
3,900	3,900	2,975
72,300	69,400	62,514
-	-	-
-	-	-
\$ 76,200	\$ 73,300	\$ 65,489

**Narrative**

The City of Aberdeen is annexed to the Timberland Regional Library (TRL) Intercounty Rural Library District for the sole purpose of collecting the library's levy rate directly from Aberdeen property owners. The voter approved tax replaced the City's Intergov't Regional Contract with TRL beginning in 2009.

The City is the owner of the library facility and site including the landscape and parking areas. The City continues to be responsible for the maintenance and operation of the library from which service is provided by TRL.

The 2012 library budget reflects the maintenance and operation of the library and support for the City appointed Library Board. The library budget includes fees for insurance on the facility and site, janitorial and landscape services, electricity, monitoring services for the fire alarm and elevator, and maintenance services for the fire alarm, elevator, and HVAC system.

2012 special projects include the continuation of the library facility high traffic improvement project begun in 2011 and general maintenance associated with these improvements.

## Parks & Recreation



Photos by Stacie Barnum



# Lake Aberdeen and Sam Benn Park



Photo by Robert Torgerson



Photo by Karl Harris

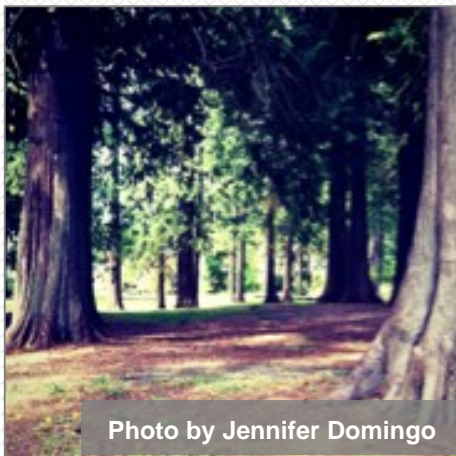


Photo by Jennifer Domingo



Photo by Richard Irwin



Photo by Richard Irwin



Photo by Robert Torgerson

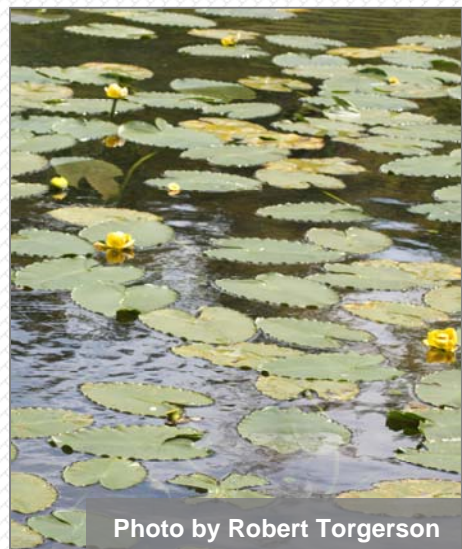


Photo by Robert Torgerson

**FUND: 102****Parks & Recreation****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
 Charges for Services  
 Transfer from Current Expense Fund (001)  
 Transfer from Morrison Park (107)  
 Transfer from Community Center (128)  
 Transfer from Abatement (318)  
 Grants (FEMA)  
 Miscellaneous  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 50,000	\$ 50,000	\$ -
34,000	34,000	37,846
825,000	805,000	775,473
11,000	11,000	11,000
2,500	2,500	2,500
500	1,000	14,559
\$ 923,000	\$ 903,500	\$ 841,378

**Uses of Funds**

Salaries & Wages  
 Personnel Benefits  
 Supplies  
 Other Services & Charges  
 Intergovtl Serv/Taxes  
 Reallocated Costs  
 Capital Outlay  
 Interfund - Equipment Rental  
 Ending Cash Balance  
*Total Use of funds*

\$ 472,300	\$ 469,700	\$ 432,297
135,000	124,000	111,111
97,250	86,000	87,415
93,950	105,800	86,176
10,000	-	20,000
12,000	12,000	11,863
7,500	5,000	13,101
70,000	50,000	47,181
25,000	51,000	
\$ 923,000	\$ 903,500	\$ 809,144

**Narrative****Proposed Budget Summary:**

The 2012 proposed budget projects a 2.5% increase in funding from the General Fund over 2011. This 2.5% increase still equates to a 4% decrease in spending from the General Fund of 2006. We will be drawing \$20,000 from our fund balance to pay for a replacement mower. Although his funding level does not address our departments need to replace our two full-time maintenance positions that were eliminated in 2003, we will continue to provide the highest possible quality of maintenance for all the parks and recreational facilities and a variety of recreational programs for the citizens of Aberdeen.

**Departmental Services & Structure:**

Our mission is to provide wholesome, creative and enjoyable recreation opportunities, and to maintain and develop park facilities at the highest standard of quality for all the citizens of Aberdeen.

The Aberdeen Parks & Recreation Department is a full service agency that is responsible for the administration, development, and maintenance of over 240 acres of developed park land and beautification grounds within our city. Of which, 140 acres are considered high use. We also provide over 65 organized recreation programs for our constituents of all ages. The department is staffed by 5 full time employees, and supplemented by a part time staff of over 40, working as recreation leaders and supervisors, umpires, scorekeepers, instructors, and maintenance crews.

**Departmental Services & Structure (cont.) :**

Although participation in our adult recreational programs has decreased over the past couple of years, demand for active and passive use of our park facilities as well as for youth programs have increased. This continued growth has placed an even greater demand on our budget. Unfortunately, our budgeted resources have fallen far short of the demand placed upon our ability to provide these much needed services. Therefore, in addition to being forced to rely on grants and donations, we have had to revise some of our fee structures for both youth and adult programs. We are hopeful that these changes will help enable us to provide the same level of quality services and programs for the citizens of Aberdeen as they have experienced in the past.

**Departmental Goals:**

In order to have a successful Parks and Recreation Program, it should be based on a sound philosophy. This philosophy represents the feelings of the Mayor, the City Council, the Park Board, the Parks & Recreation Director and staff, and the citizens of Aberdeen. With this in mind, the following goals were established to guide the future course of parks and recreation within the City of Aberdeen.

**Administrative Goals:**

- Continue to procure grants and donations for park development and extra labor.
- Continue to upgrade the department's safety, play equipment safety, pesticide, and MSDS programs.
- To offer training seminars for all of the department's employees.
- Continue the use of the local paper, radio stations and cable company to promote and inform the citizens of our parks and recreation programs.
- To keep developing the Park Maintenance Management Plan so as to provide an effective and efficient management tool for our employees.
- To remodel and update neighborhood parks to meet the present and future needs of all the citizens of Aberdeen.
- To investigate additional long term funding sources for the Department.

**Maintenance Goals:**

- Continue to maintain the existing facilities at the highest level possible given the level of funding available.
- Continue to upgrade and renovate parks facilities in an esthetic, safe, and economical way.
- Increase maintenance staff and equipment to meet the present and future demands on the department.
- Create a Master Plan for the remodeling of Sam Benn Park.
- Develop a practice area at the Bishop Athletic Complex.

**Recreation Goals:**

- To continue to establish and provide a variety of recreational programs for all the citizens of Aberdeen.
- To encourage and promote a successful working relationship with the Aberdeen School District, Hoquiam Parks and Recreation Department, Grays Harbor College, and community groups for joint recreation programs. Unfortunately, the Hoquiam Parks and Recreation Department has chosen to go a different direction, so our department has picked up some of their activities.
- To provide methods for special interest groups to organize and operate their own programs using school and/or park facilities in harmony with the Department's programs.
- Continue to provide special tournaments and programs, which draw tourists and other outside residents to the City.
- Continue to facilitate leadership, in the promotion of recreation through the use of quarterly meetings and joint use agreements, with all recreational agencies in Grays Harbor County.





## Street Department





# ADA Assessable Curb Ramps

2011 Projects  
Nearly Completed



Photos by Rick Sangder

**Source of Funds**

	<b>2012 Budget</b>	<b>2011 Budget</b>	<b>2010 Actual</b>
Beginning Cash Balance	\$ 150,000	\$ -	\$ -
Motor Vehicle Tax	358,000	343,200	354,591
Intergovernmental Revenues	509,750	444,000	469,314
Charges for Services	10,500	11,500	9,626
Miscellaneous	500	1,000	4,585
Transfer from 405	90,000	75,000	23,536
Transfer from General Government	965,500	956,000	944,738
<i>Total Source of Funds</i>	<b>\$ 2,084,250</b>	<b>\$ 1,830,700</b>	<b>\$ 1,806,390</b>

**Uses of Funds**

Salaries & Wages	\$ 775,230	\$ 745,560	\$ 744,228
Personnel Benefits	364,340	311,600	267,630
Supplies	193,900	125,500	140,741
Other Services & Charges	380,600	311,300	321,281
Intergovtl Serv/Taxes	100	100	-
Reallocated Costs	29,000	29,000	28,472
Transfer Out - 209	24,000	24,000	23,947
Capital Outlay	89,580	139,640	67,683
Interfund - Equipment Rental	227,500	144,000	156,189
Ending Cash Balance	-	-	-
<i>Total Use of funds</i>	<b>\$ 2,084,250</b>	<b>\$ 1,830,700</b>	<b>\$ 1,750,171</b>

**Narrative**

The Street Department has responsibility for the operation and maintenance of the public street infrastructure that consists of the following: streets, alleys, curbs, sidewalks, gutters, culverts, City-owned streetlights, traffic control devices, signals, and pavement markings.

The Stormwater Utility is operated and maintained by Street Department personnel. The storm drainage infrastructure consists of storm drain lines, drainage ditches, pumps, catch basins, inlets, dikes, and tide gates.

Additional duties of the Street Department include paving and patching work for other City departments, roadside vegetation control, street sweeping, and response to weather related roadway problems.

The current budget has been prepared based on available funds and not needs. To meet the long-term asphalt maintenance needs of the City, an additional revenue source is needed. No major projects are included in this request.

\*The \$24,000 transfer to Fund 209 is the last Public Works Trust Fund loan payment for the Wishkah Street Widening Project. In 2013 these funds could be made available to fund additional ADA ramp improvements.

**FUND: 105      Arterial Street****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Federal Grants  
Department of Transportation  
Investment Interest & Misc.  
Transfer in - 399  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 58,000	-	597,746
665,000		5,129
1,000		
75,000	75,000	
\$ 799,000	\$ 75,000	\$ 602,875

**Uses of Funds**

Capital Outlay  
Ending Cash Balance  
*Total Use of funds*

\$ 779,000	\$ 75,000	\$ 622,911
20,000		
\$ 799,000	\$ 75,000	\$ 622,911

**Narrative**

Historically, the Arterial Street Fund was primarily financed through a dedicated ½-cent State Gas Tax allocation. In 2005, the special allocation was discontinued by the State and combined with the General Motor Vehicle Fuel Taxes provided to the General Street Fund. This increase to the Street Fund was offset by a corresponding decrease in the General Fund allocation to the Street Fund. Since 2007, revenue from the Real Estate Tax (through Fund 399) and State grants were used to finance this fund. This fund also administers special street grants.

Because of the uncertain grant matching requirements, the City did not perform the planned 75,000 of street paving in 2011. These funds have been rolled into the 2012 budget.

The City has received a \$665,000 grant to do intersection improvement on Wishkah and Heron at M and Jefferson. The remaining money in the fund will be used for grant matching activities and other sidewalk and ADA projects.

The Grays Harbor Community Foundation will be funding the construction of a significant public art piece at the triangle where Simpson Avenue bends. The project funding will be accounted for through the Arterial Street fund. The exact cost of the art and corresponding donation from the Foundation has not been finalized. A supplemental budget will be submitted to reflect the final donation amount.

Under a special onetime pavement preservation grant program the City has applied for a grant for repaving State and Myrtle Streets. The anticipated money from that grant program was not included in this budget, but will be added by a supplemental budget when we get it.

**Projects for 2012**

Wishkah/Heron improvements at M & Jefferson	\$ 665,000
Miscellaneous grant matching tasks (ADA ramps, etc)	\$ 39,000
Street paving	\$ 75,000
Simpson Triangle	To be determined
Paving Grant	To be determined

**Source of Funds**

Beginning Cash Balance  
Motor Vehicle Tax (6.92%)  
Transfer from General Government  
Investment Interest  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 3,500	\$ 2,070	\$ -
715	1,500	1,496
-	-	-
-	500	-
\$ 4,215	\$ 4,070	\$ 1,496

**Uses of Funds**

Capital Improvements  
Transfers to Morrison Park Fund  
Ending Cash Balance  
*Total Use of funds*

\$ 3,000	\$ -	\$ -
-	-	-
1,215	4,070	-
\$ 4,215	\$ 4,070	\$ -

**Narrative**

The Paths & Trails Fund was established by RCW 47.30.050 and is restricted to, and only for, the use of paths and trails and must be expended within four years of receipt. In previous years, monies from this fund have helped to develop the South Aberdeen Trail, Chehalis River and Morrison Riverfront Park Trails. We are budgeting \$3,000 to pay for a concrete pathway between the end of the Chehalis River Walkway and the Totem Pole Park sidewalk.

**FUND: 107****Morrison Park****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Interest & Other Misc. Revenue  
Pavilion Rent  
*Total Source of Funds*

<b>2012 Budget</b>	<b>2011 Budget</b>	<b>2010 Actual</b>
\$ 31,844	\$ 23,224	\$ -
140	500	935
31,500	43,200	38,375
<b>\$ 63,484</b>	<b>\$ 66,924</b>	<b>\$ 39,310</b>

**Uses of Funds**

Pavilion Operations & Building Improvements  
Park Maintenance  
Transfer to Parks Fund  
Ending Cash Balance  
*Total Use of funds*

\$ 27,166	\$ 34,765	\$ 87,122
-	500	563
11,000	11,000	11,000
25,318	20,659	
<b>\$ 63,484</b>	<b>\$ 66,924</b>	<b>\$ 98,685</b>

**Narrative**

The Morrison Riverfront Park Fund was established as a capital construction fund for revenues received from grants, leases, donations, and other sources to help finance the construction development of this park. We also operate the Log Pavilion and its reserves out of this fund. Our beginning fund balance for 2012 is estimated to be \$31,844.

**FUND: 112 Insurance Reserve****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Investment Interest  
Insurance Recoveries  
Transfer from General Fund  
*Total Source of Funds*

<b>2012 Budget</b>	<b>2011 Budget</b>	<b>2010 Actual</b>
\$ 490,000	\$ 419,000	\$ -
2,000	5,000	5,224
10,000	5,000	5,454
12,000	10,000	62,050
<b>\$ 514,000</b>	<b>\$ 439,000</b>	<b>\$ 72,728</b>

**Uses of Funds**

Claims & Judgments  
Professional Services  
Ending Cash Balance  
*Total Use of funds*

\$ -	\$ -	\$ -
24,000	20,000	17,447
490,000	419,000	-
<b>\$ 514,000</b>	<b>\$ 439,000</b>	<b>\$ 17,447</b>

**Narrative**

The Insurance Reserve Fund pays for claims, judgments, investigation, administration, and litigation expenses not covered by insurance.

In recent years, the Fund's sole source of funds has been interest earned on cash investments.

January 1, 1985 the City of Aberdeen joined the Washington Cities Insurance Authority for the purpose of self insuring the city's liability exposure.

During the 2008 budget process a reserve for Police and Fire Pension long term care was established, with a transfer from the General Fund of \$300,000. In accordance with budget policy, the balance of the unspent long term care appropriations will be transferred into this reserve annually. The amount transferred into the reserve for 2010 and 2009, respectively was \$62,050 and \$116,700 .





**FUND: 120****Emergency Services****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
 Intergovernmental Revenues  
 EMS Availability Fee  
 Ambulance/EMS Aid Fees  
 Investment Interest/Misc.  
 Transfer from General Fund:  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 136,500	\$ 165,388	\$ -
106,338	106,300	111,443
1,584,000	1,398,786	1,280,970
1,150,000	1,150,000	1,192,988
-	1,884	3,339
53,000	52,706	52,200
<b>\$ 3,029,838</b>	<b>\$ 2,875,064</b>	<b>\$ 2,640,940</b>

**Uses of Funds**

Ending Cash Balance  
 Salaries & Wages  
 Personnel Benefits  
 Supplies  
 Other Services & Charges  
 Reallocated Costs  
 Capital Outlay  
 Transfer Out for 911 Dispatch  
 Interfund- Equipment Rental Reserve  
*Total Use of funds*

\$ 2,530	\$ -	\$ -
1,983,616	1,909,454	1,669,463
704,692	654,204	562,336
72,500	63,300	58,258
147,000	130,400	86,883
53,000	52,706	-
-	-	8,640
16,500	15,000	15,000
50,000	50,000	50,439
<b>\$ 3,029,838</b>	<b>\$ 2,875,064</b>	<b>\$ 2,451,019</b>

**Narrative**

In addition to fire suppression and prevention services, the Aberdeen Fire Department also operates an advanced live support/patient transport EMS system. The department operates four advanced life support medical units and one reserve. Four of these units are located at the headquarters station and one is located at Fire Station 2 in South Aberdeen. All units are staffed or crossed staffed by firefighter/medics. There is an additional multi casualty trailer unit with a primary responsibility of providing extra support and equipment for mass-casualty incidents and decontamination. In addition to our city, the EMS coverage area includes a vast area of the county including Cosmopolis, Bigelow Hill, Fire Districts 10, 15 and Stafford Creek Corrections.

All Aberdeen Firefighters are trained at a minimum to the emergency medical technician level. Some EMT personnel are trained with additional skills to administer IV solutions and defibrillate. The department currently has 20-trained paramedics. Because our personnel are cross-trained as firefighters and paramedics, the department is able to cross-staff both fire apparatus and medical units where that need arises.

The emergency services budget reflects the wages and benefits of 21 firefighters and firefighter/paramedics and a significant portion of the costs associated with our administrative staff. The EMS budget now supports 64% of the overall fire department operation.

**FUND: 120**

**Emergency Services  
(continued)**

**City of Aberdeen  
2012 Budget**

**Narrative (cont.)**

For 2012, the EMS operations budget will see a 5.25% increase. The cost of operating an ambulance or medical response program at an ALS level is significantly higher than a BLS level. The added advanced life support costs, which include salary differentials, medical oversight, quality management, training, continuing education, equipment and supplies, add up quickly.

The increase in operational costs for 2012 is associated with a new labor contract with the fire union being approved. Funding to help with expenses in the newly acquired administrative office building next door to the firehouse is included in the budget. Many 2012 line item expenditures are again being carried over from the previous year. On a positive note we were successful in obtaining a fire grant through homeland security for the purchase of two LP-12 heart monitors. Two older models were declared obsolete since we were no longer able to get repair parts. Funding levels for EMS training in 2012 is being carried over again from the previous year. In the future and as revenues improve; we anticipate our training programs to be brought back on track.

We are hopeful the revenue forecast for EMS transport will maintain 2011 levels. We could see a decrease however in the overall Medicare reimbursement rate in 2012 if reductions at the federal level are imposed. Our current collection rate for Medicare advanced life support transport is \$407, with the remainder of the overall cost written off. Medicare and Medicaid patients account for nearly 70% of our overall activity in EMS. It is imperative that our utility fee remains intact, especially if Medicare and Medicaid reimbursement continues to fall short of covering actual costs.

**FUND: 121****Animal Control****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
 License fees  
 Intergovernmental Revenues  
 Shelter Fees/Court Fines  
 Transfer from General Fund  
 Interest Income/Donations/Misc.  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ -	\$ -	\$ -
1,500	2,000	1,731
4,500	5,000	4,951
4,200	6,000	7,404
123,381	118,400	115,945
-	-	647
\$ 133,581	\$ 131,400	\$ 130,678

**Uses of Funds**

Salaries & Wages  
 Personnel Benefits  
 Supplies  
 Other Services & Charges  
 Capital Outlay  
 Reallocated Costs  
 Interfund Pmts for Services  
 Ending Cash Balance  
*Total Use of funds*

\$ 73,294	\$ 73,300	\$ 73,353
33,192	31,900	24,479
3,800	3,800	2,044
18,495	17,600	9,012
4,800	4,800	4,745
\$ 133,581	\$ 131,400	\$ 113,633

**Narrative**

The Police Department's Special Assignments Section Sergeant manages Animal Control. Animal Control is staffed by one full time Animal Control Officer and one half time Animal Control Custodian. Together they provide services such as apprehension, enforcement, transportation, custody, licensing, care, release/and or disposition of animals referred to the agency by complaint or investigation. The Animal Control Officer also conducts inspections of commercial animal dealers, and refers wild animals to other agencies.

In 2009, due to budget constraints, the City contracted to provide animal control services with the City of Westport.

**FUND: 122      Downtown Parking  
Enforcement**

*City of Aberdeen  
2012 Budget*

**Source of Funds**

Beginning Cash Balance  
Parking Infraction Fees  
Business Improvement District Assessment  
Interest Income  
Transfer from General Fund  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
9,000	9,000	9,235
-	-	3,610
57,439	55,455	51,203
<b>\$ 66,439</b>	<b>\$ 64,455</b>	<b>\$ 64,048</b>

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Reallocated Costs  
Ending Cash Balance  
*Total Use of funds*

\$ 45,548	\$ 43,548	\$ 43,477
18,491	17,807	14,824
1,200	700	737
1,200	2,400	2,373
<b>\$ 66,439</b>	<b>\$ 64,455</b>	<b>\$ 61,411</b>

**Narrative**

One Parking Enforcement Officer patrols the city streets, enforcing parking violations and responding to parking complaints throughout our city.

**FUND: 123****Police Canine Program****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Donations  
Interest Income  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 24,295	\$ 13,500	\$ -
-	5,875	15,000
\$ 24,295	\$ 19,375	\$ 15,000

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Ending Cash Balance  
*Total Use of funds*

\$ 8,000	\$ 8,000	\$ 8,001
2,640	2,640	2,562
900	900	356
12,360	7,835	6,986
395	-	-
\$ 24,295	\$ 19,375	\$ 17,905

**Narrative**

In 2009 Fund 123 was created to separately account for the Canine Unit. The Department obtained private funding to ensure stability of the Canine Program. This funding will provide for maintenance of the canine vehicle and ongoing care and maintenance of the dog. Officer specialty pay as it relates to the care of the animal is included in this Fund.

**FUND: 125      Museum****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Transfer from General Fund  
Investment Interest & Donations  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 1,000	\$ 1,300	\$ -
26,600	15,000	15,700
-	-	-
\$ 27,600	\$ 16,300	\$ 15,700

**Uses of Funds**

Supplies  
Other Services & Charges  
Ending Cash Balance  
*Total Use of funds*

\$ -	\$ -	\$ -
27,600	15,600	15,568
-	700	-
\$ 27,600	\$ 16,300	\$ 15,568

**Narrative**

The City provides \$15,000 towards the operations of the Museum, as well as some phone expenses.



**Source of Funds**

Beginning Cash Balance  
Grants & Loans  
Rent, Lease & Interest Income  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 30,000	\$ 20,000	\$ -
-	-	-
104,000	91,535	91,973
\$ 134,000	\$ 111,535	\$ 91,973

**Uses of Funds**

Ending Cash Balance  
Supplies  
Other Services & Charges  
Debt Service  
Transfer to Parks Fund (102)  
Ending Cash Balance  
*Total Use of funds*

\$ 29,741	\$ 15,655	\$ -
200.00	1,000.00	132.00
77,559	92,380	93,141
24,000	-	-
2,500	2,500	2,500
\$ 134,000	\$ 111,535	\$ 95,773

**Narrative**

The Community Service Center budget reflects the maintenance and operation of the Community Center Building, Annex Building and parking lots. The building serves the following agencies and groups:

- 1) Coastal Community Action Program
- 2) Aberdeen Museum
- 3) Aberdeen Senior Citizens Center
- 4) Aberdeen Food Bank

Rents from these organizations enable this fund to be self-supporting as well as to help modernize the facility.

Our beginning fund balance for 2012 is estimated to be \$30,000.

**FUND: 132****Recreational Sports  
Programs***City of Aberdeen  
2012 Budget***Source of Funds**

Beginning Cash Balance  
Program Fees  
Investment Income & Misc.  
Transfers In  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 153,360	\$ 182,210	\$ -
78,528	108,700	77,966
14,254	9,600	16,867
22,000	30,000	14,427
\$ 268,142	\$ 330,510	\$ 109,260

**Uses of Funds**

Program Costs  
Ending Cash Balance  
*Total Use of funds*

\$ 124,863	\$ 112,900	\$ 107,314
143,279	217,610	-
\$ 268,142	\$ 330,510	\$ 107,314

**Narrative**

The Parks & Recreation Department established this fund in October of 1993, by request of the State Auditors, to provide a means of financial control over the many recreational sports programs administered.

This fund contains over fifty individual and sub-programs that cover all of our youth and adult recreational programs. These programs serve over 15,000 participants each year.

Team or individual participant fees are collected at the beginning of each program and then are distributed as services are rendered.

**FUND: 145****Drug Enforcement****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Forfeiture Income  
Grants & Intergovernmental Revenue  
Investment Income/Misc./Firing Range  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ -	\$ -	\$ -
-	-	25,644
130,500	277,000	338,742
18,000	18,000	22,457
\$ 148,500	\$ 295,000	\$ 386,843

**Uses of Funds**

Drug Forfeitures  
Firing Range  
Drug Task Force  
Graffiti Grant  
Ending Cash Balance  
*Total Use of funds*

\$ -	\$ -	\$ 24,491
18,000	18,000	6,888
130,500	277,000	355,283
-	-	500
-	-	-
\$ 148,500	\$ 295,000	\$ 387,162

**Narrative**

The use of the Drug Enforcement Fund comes from three sources of dedicated revenues.

- 1) Drug related asset forfeitures and court ordered payments from persons convicted of drug trafficking offenses.
- 2) Federal /State aid to the countywide Drug Task Force.
- 3) Revenue from outside law enforcement agencies for use of the Police Department Firearms Range.

**FUND: 205****Utility Bond  
Redemption Fund***City of Aberdeen  
2012 Budget***Source of Funds**Transfer from fund 404 (Water)  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 373,400	\$ 373,345	\$ 373,540
\$ 373,400	\$ 373,345	\$ 373,540

**Uses of Funds**Debt Service - Principal  
Debt Service - Interest  
Other Services & Charges  
*Total Use of funds*

\$ 310,000	\$ 310,000	\$ 300,000
\$ 63,400	\$ 63,040	73,540
	305	
\$ 373,400	\$ 373,345	\$ 373,540

**Narrative**

This Fund is used to account for the portion of the Water Filtration Plant that was originally funded through RDA and was later refinanced through Bank of America Securities LLC.

**FUND: 206****2001 Fire/Refunding Bond  
Redemption Fund***City of Aberdeen  
2012 Budget***Source of Funds**

Beginning Cash Balance  
 Taxes  
 Investment Interest  
 Transfer In  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 75,000	\$ 74,780	\$ -
360,000	360,000	376,259
\$ 435,000	\$ 434,780	\$ 376,259

**Uses of Funds**

Debt Service - Principal  
 Debt Service - Interest  
 Other Services & Charges  
 Ending Cash Balance  
*Total Use of funds*

\$ 375,000	\$ 404,880	\$ 360,000
60,000	29,900	74,153
\$ 435,000	\$ 434,780	\$ 434,153

**Narrative**

The 2001 Fire/Refund Bond Redemption Fund services the debt on General Obligation (property tax supported) bonds.

In 2000 the voters of Aberdeen approved the issuance of \$1,100,000 of General Obligation bonds for the purpose of purchasing two fire trucks.

The remaining \$3,225,000 was used to retire the Fry Creek/Southside Dike Bond Fund (Fund 202) and the 1993A Southside Dike and Aberdeen Fire Station Bond Fund (Fund 203) maturing after 2003.

As of December 31, 2011, the principal value of the outstanding bonds are \$ 905,248. The total remaining debt service payments are \$1,142,300.

**FUND: 209****Public Works  
Bond Redemption****City of Aberdeen  
2012 Budget****Source of Funds**

Transfer from Arterial Streets  
 Transfer from Street  
 Transfer from Sewer  
 Transfer from Industrial Water  
 Transfer from Water  
 Transfer from General Government  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ -	\$ -	\$ -
24,000	24,000	24,000
374,041	375,825	377,590
34,915	34,920	(85)
404,725	408,510	412,288
-	-	-
\$ 837,681	\$ 843,255	\$ 813,793

**Uses of Funds**

Debt Service - Principal  
 Debt Service - Interest  
*Total Use of funds*

\$ 792,208	\$ 792,220	\$ 792,208
45,473	51,035	56,585
\$ 837,681	\$ 843,255	\$ 848,793

**Narrative**

The Public Works Trust Fund (PWTR) was established in 1987 by the State to help local governments facilitate current public works needs. Low interest loans are available to local governments for streets, bridges, sanitary sewers, domestic water, and storm sewer projects.

Street improvements in conjunction with the widening of East Wishkah Street, the new road entrance into Morrison Park and parking lot improvements to the west of the log pavilion were partially funded by a 1992 PWTF 0% interest loan totaling \$360,000. The final payment will be made in 2012.

A loan of \$648,000 was approved in 1994 to rehabilitate and restore the 54 inch industrial water line at the Wishkah River at River Street. The 0% interest loan will be paid off in 20 annual payments.

Beginning in 1999 State of Washington Public Works Trust debt relating to the Water Filtration Plant was accounted for in this fund.

Payment on the Public Works Trust Fund debt relating to Phase I of the Sewer Treatment Plant improvements are also being accounted for in this Fund.

**FUND: 301****CDBG****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance

State Grant

*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
		\$ -
20,000	100,000	859,217
\$ 20,000	\$ 100,000	\$ 859,217

**Uses of Funds**

Neighborhood Stabilization Program

Intergov't Neighborworks Grant

Development

Ending Cash Balance

*Total Use of funds*

\$ 20,000	\$ 100,000	\$ 612,972
-	-	252,888
\$ 20,000	\$ 100,000	\$ 865,860

**Narrative**

Fund 301 was established to account for State/Federal grant monies received and subsequently passed through to subrecipients.

The Neighborhood Stabilization Program will continue into 2012 and is to benefit low to moderate income households with assistance in purchasing, and rehabilitating foreclosed homes.

The Neighborworks Grant program is a state funded program to assist low to moderate income households with rehabilitation loans for to severe storm damage repairs and was completed in 2010.



**FUND: 302      UDAG****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Charges for Services  
Investment Interest  
Downtown Facade Improvement Program  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 184,572	\$ 180,700	\$ -
50		
200	3,485	2,186
		5,186
\$ 184,822	\$ 184,185	\$ 7,372

**Uses of Funds**

Low Interest Loan Program  
Ending Cash Balance  
*Total Use of funds*

\$ 10,000	\$ 10,000	\$ 4,875
174,822	174,185	-
\$ 184,822	\$ 184,185	\$ 4,875

**Narrative**

The Urban Development Action Grant (UDAG) Fund was originally a capital construction fund for the Boone/Huntley Street improvements. Revenues came from a \$500,000 HUD grant and a \$100,000 loan from the Department of Commerce and Economic Development. The funds are being used as a revolving loan fund to aid in economic development projects.

The Downtown Facade Improvement Program was designed to assist downtown businesses in exterior building improvements. UDAG money has been used in the form of low interest loans not to exceed \$5,000 per business.

**FUND: 303****Hotel/Motel****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Hotel/Motel Tax  
Investment Interest  
Donations/Loan Payments  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 84,524	\$ 86,024	\$ -
60,000	60,000	57,091
150	1,500	926
\$ 144,674	\$ 147,524	\$ 58,017

**Uses of Funds**

Community Projects  
Transfer to Recreational Program Fund (132)  
Ending Cash Balance  
*Total Use of funds*

\$ 40,000	\$ 33,500	\$ 47,364
22,000	26,500	\$ 14,427
82,674	87,524	
\$ 144,674	\$ 147,524	\$ 61,791

**Narrative**

The Hotel/Motel Fund was created in 1974 by Ordinance No. 5162. This fund can only be used for designated purposes, as outline in the State RCW's. Currently the funds are to be used for projects that promote tourism. The City has a Hotel/Motel Board that reviews formal applications for funding to determine compliance with the laws & regulations. Recommendations for funding are made for City Council approval.

**FUND: 305****DEPT. OF JUSTICE GRANT***City of Aberdeen  
2012 Budget***Source of Funds**

Beginning Cash Balance  
Byrne Justice Assistance  
Investment Interest  
Transfer from General Fund  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ -	\$ -	\$ -
-	-	14,305
-	-	-
125,900	-	-
\$ 125,900	\$ -	\$ 14,305

**Uses of Funds**

Salaries & Wages  
Benefits Budget  
Supplies/Equipment  
Ending Cash Balance  
*Total Use of funds*

\$ 82,500	\$ -	\$ -
43,400	-	-
-	-	4,263
-	-	-
\$ 125,900	\$ -	\$ 4,263

**Narrative**

This fund was established in 2009 to account for receipts from the Department of Justice for two Federal Grant programs.

The first grant award was for \$30,000, and was used for technology improvements in the Police Department. Funds spent in 2009 were received in 2010. The grant is expected to be closed out during 2011.

The second grant program provided funding for two additional Corrections Officers for the Municipal Jail. The amount budgeted in 2012 represents the costs of salary & benefit for the two additional Correction Officers. The grant paid for two new positions for two years with the restriction that the City fund these positions in the third year.

**FUND: 306      GRANT FUNDS****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Byrne Justice Assistance  
Investment Interest  
Transfer from General Fund  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -

**Uses of Funds**

Salaries & Wages  
Benefits Budget  
Supplies/Equipment  
Capital Outlay  
Ending Cash Balance  
*Total Use of funds*

\$ -	\$ -	\$ -
15,545	-	-
\$ 15,545	\$ -	\$ -

**Narrative**

This fund was established in 2010 to account for receipts from the Department of Energy Grant programs. The award was for heating and electrical upgrades to City Hall, Fire Stations, and Library buildings. This grant will be completed in 2011.

**FUND: 318****Abatement****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
 Abatement Charges  
 Intergovernmental Revenue  
 Transfer from General Government  
 Transfer from Garbage Fund  
 Investment Interest/Donations/Misc.  
 Sale of Assets

*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 430,000	\$ 495,000	\$ -
2,000	4,000	4,644
		22,940
60,000	60,000	60,000
2,000	4,000	5,114
\$ 494,000	\$ 563,000	\$ 92,698

**Uses of Funds**

Salaries & Wages  
 Personnel Benefits  
 Supplies  
 Repairs, Maintenance & Services  
 Intergovernmental Services  
 Nuisance Abatements  
 Building Abatements  
 Interfund Payments  
 Transfers  
 Capital Outlay  
 Ending Cash Balance

*Total Use of funds*

\$ 34,740	\$ 34,730	\$ 37,619
11,200	10,840	9,220
2,500	2,500	1,144
5,450	5,450	2,735
-	-	-
13,500	13,500	8,646
10,000	10,000	37,904
4,000	3,000	4,623
412,610	482,980	-
\$ 494,000	\$ 563,000	\$ 101,891

**Narrative**

This fund allows the Planning, Building, and Code Enforcement divisions to continue the Council's goal of restoring or removing unkempt buildings, as well as responding to and resolving nuisance complaints.

50% of the Code Compliance Officer's salary & benefits are captured in this fund.

**FUND: 320****Public Buildings  
Improvement***City of Aberdeen  
2012 Budget***Source of Funds**

	<b>2012 Budget</b>	<b>2011 Budget</b>	<b>2010 Actual</b>
Beginning Cash Balance	\$ -	\$ 127,700	\$ -
Investment Interest, Misc. Income	3,050	3,050	6,826
Donations			2,500
Grant Income			722,408
Transfer from Parks Fund 102			20,000
Transfer from General Fund			100,000
Transfers from Capital Improvement Fund 39	135,000		110,000
<i>Total Source of Funds</i>	<b>\$ 138,050</b>	<b>\$ 130,750</b>	<b>\$ 961,734</b>

**Uses of Funds**

Library Projects		\$ 32,700	
Parks Projects		95,000	928,741
Police Department Improvements	135,000		
Debt Payment	3,050	3,050	3,050
Ending Cash Balance			
<i>Total Use of funds</i>	<b>\$ 138,050</b>	<b>\$ 130,750</b>	<b>\$ 931,791</b>

**Narrative**

The Public Building Improvement Fund was created to match excess bond redemption funds to purposes compatible with the original bond issue. Money left over after redeeming the City Hall, Main Fire Station, Library, and the South Aberdeen Fire Station bonds may only be used for capital improvements to those facilities. It may not be used for either operations or maintenance, neither of which were included in the original bond covenants.

In 1999 the city began receiving money for remodeling the library and the construction of a new sports complex adjacent to the Stafford Creek Correctional Center. The library remodel was completed in 2000. Construction of the new sports complex began in 2000 continuing through 2003. A site enhancement project for the library began in 2003 and was completed in 2005.

In 2007, the Parks Department began the Finch Playfield remodel project and fundraising for a spray park addition. The construction of the playfield was completed in 2008, while the spray park addition was completed in 2010.

2011 budgeted expenditures were for the Sam Benn park playground remodel \$95,000, Library facility high traffic improvements \$32,700, and the Aberdeen Walkway CERB loan payments of \$3,050. During 2011, the Timberland Regional Library contributed an additional \$25,000 towards the library facility high traffic improvements project. This brings the total available for this project to \$57,700.

**FUND: 350****Utility Construction****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Sewer Upgrade  
Interest Income  
Transfer in from Fund 413  
*Total Source of Funds*

<b>2012 Budget</b>	<b>2011 Budget</b>	<b>2010 Actual</b>
\$ 212,000	\$ 255,000	\$ -
-	-	-
2,000	-	3,049
173,000		
<b>\$ 387,000</b>	<b>\$ 255,000</b>	<b>\$ 3,049</b>

**Uses of Funds**

Sewer Plant Improvements  
Ending Cash Balance  
*Total Use of funds*

\$ 387,000	\$ 255,000	\$ 24,450
-	-	-
<b>\$ 387,000</b>	<b>\$ 255,000</b>	<b>\$ 24,450</b>

**Narrative**

This fund has been created to account for major utility construction projects.

Money currently in the fund originated from sewer hook-up fees paid by Stafford Creek Correctional Center and was to be used for sewer capital improvement projects. Money in this fund will be available to make improvements identified in the Comprehensive Sewage Facilities Plan.

The major project planned for 2012 is the replacement of the existing Waste Water Treatment Plant outfall system.



**FUND: 399****Capital Improvement Fund***City of Aberdeen  
2012 Budget***Source of Funds**

Beginning Cash Balance  
Real Estate Sale/Use Tax  
Oper Transfers/Interest Income  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 150,000	\$ 15,000	\$ -
60,000	60,000	66,275
	1,000	1,657
\$ 210,000	\$ 76,000	\$ 67,932

**Uses of Funds**

Stormwater Plan  
Transfer to Arterial Street Fund  
Transfer to Public Buildings Fund  
Ending Cash Balance  
*Total Use of funds*

75,000	75,000	
135,000	-	110,000
	1,000	
\$ 210,000	\$ 76,000	\$ 110,000

**Narrative**

This Fund is utilized to account for money received through the Real Estate Excise Tax that must be used for capital improvement projects.

Due to the downturn in the economy, the amount of Real Estate Excise Tax collected in 2011 will be substantially below the historic amounts. This same trend is expected for 2012. The \$75,000 that was budgeted for transfer from the Capital Improvement Fund to the Arterial Street Fund in 2011 was postponed until 2012.

The remainder of revenue in the fund will be dedicated towards replacement of the heating systems in the Community Center/Museum and Police buildings.

**FUND: 401      Garbage****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Charges for Services  
Investment Interest  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 160,000	\$ 170,000	
1,475,000	1,460,000	1,447,915
2,000	2,500	6,732
<b>\$ 1,637,000</b>	<b>\$ 1,632,500</b>	<b>\$ 1,454,647</b>

**Uses of Funds**

Waste Disposal  
Salaries & Wages  
Benefits  
Taxes & Misc.  
Reallocated Cost  
Transfer Out - Abatement Fund  
Ending Cash Balance  
*Total Use of funds*

\$ 1,290,000	\$ 1,275,000	\$ 1,305,672
4,330	4,520	7,045
1,380	1,360	2,111
74,000	63,700	75,715
31,800	31,800	30,000
60,000	60,000	60,000
175,490	196,120	-
<b>\$ 1,637,000</b>	<b>\$ 1,632,500</b>	<b>\$ 1,480,543</b>

**Narrative**

Fund 401, Garbage, is an independent utility fund that provides for pickup and disposal of garbage and other solid waste generated within the City. The City administers the billing function through the Finance Department and contracts actual operations (pickup and disposal) with Aberdeen Sanitation.

Included in this budget are a small percentage of Public Works administrative salaries, Spring Cleanup costs, and \$60,000 of nuisance abatement costs. The revenue projection is based on the current revenue rates plus an anticipated rate increase of 1%. The actual rate increase will be determined by provision of the service contract.

# Wastewater Treatment Plant



Photos by Kyle Scott

**FUND: 403****Sewer Utility****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
 Charges for Services  
 Investment Interest  
 Misc. Revenues  
 Transfer from Sewer Reserve Fund  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 750,000	\$ 850,000	\$ -
3,335,000	3,328,000	3,385,884
28,000	30,000	20,770
-	-	2,234
-	-	-
\$ 4,113,000	\$ 4,208,000	\$ 3,408,888

**Uses of Funds**

Salaries & Wages  
 Personnel Benefits  
 Supplies  
 Other Services & Charges  
 Intergovernmental Services  
 Reallocated Cost  
 Capital Outlay  
 Debt Service Transfers  
 Interfund Payments  
 Ending Cash Balance  
*Total Use of funds*

\$ 1,153,940	\$ 1,105,760	\$ 1,106,772
493,590	442,380	391,497
441,900	382,000	415,808
763,200	845,810	694,427
257,000	253,200	255,909
146,200	146,200	139,590
170,000	93,725	496,451
374,041	375,825	377,591
80,500	69,300	56,177
232,629	493,800	-
\$ 4,113,000	\$ 4,208,000	\$ 3,934,222

**Narrative**

The Sewer Department is responsible for the collection of wastewater in the City of Aberdeen and from the Stafford Creek Correctional Center. The treatment plant treats wastewater from Aberdeen, Cosmopolis, and the Stafford Creek Correctional Center.

The Sewer Department operates, services, and maintains over 85 miles of sewage collection system, 6,600 services for residential, commercial, and business units, and 16 sewage-pumping stations. Employees service and maintain the sewage collection system. Their major work categories include collection system maintenance, construction, inspection, and in filtration/inflow reduction.

Employees perform a variety of tasks in the operation and maintenance of the wastewater treatment plant. Their major work categories include routine operation, laboratory, solids handling, maintenance, and sewage pumping.

The Comprehensive Sewage Facilities Plan has been completed and minor capital projects will be considered utilizing portions of the existing fund balance. The City will be re-evaluating the impacts of recent I & I reduction projects on the need for future plant upgrades.

The budget was based on utilizing reserves with no increase in rates. A future rate increase will be requested in the later part of 2012 in order to balance revenues and expenses for 2013.



## Water Department



Photos by Mike Randich





## Water Department at Work



Photos by Mike Randich



**FUND: 404****Water Utility****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
 Charges for Services  
 Grants  
 Interest  
 Miscellaneous  
 Transfer from Water Reserve Fund  
 Transfer from General Fund  
 Timber Sales

*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 350,000	\$ 850,000	\$ -
3,405,000	3,458,000	3,401,679
-	-	-
1,000	30,000	16,024
5,000	5,000	18,928
500,000	400,000	-
-	-	57,675
-	-	-
\$ 4,261,000	\$ 4,743,000	\$ 3,494,306

**Uses of Funds**

Salaries & Wages  
 Personnel Benefits  
 Supplies  
 Other Services & Charges  
 Intergovernmental Services  
 Reallocated Cost  
 Capital Outlay  
 Debt Service & Reserve Transfers  
 Interfund Payments  
 Ending Cash Balance

*Total Use of funds*

\$ 1,164,140	\$ 1,225,020	\$ 1,129,043
524,970	521,060	413,267
409,500	373,100	458,254
636,400	596,550	562,909
315,000	343,000	449,282
195,000	195,000	185,335
32,000	54,000	19,305
778,125	781,855	785,828
113,000	104,200	119,986
92,865	549,215	-
\$ 4,261,000	\$ 4,743,000	\$ 4,123,209

**Narrative**

The Water Utility exists for the purpose of supplying a safe and dependable supply of domestic and fire protection water to the citizens of Aberdeen, Junction City, Wishkah Valley, Cosmopolis, and the Stafford Creek Correctional Center. The water supply is obtained from the surface waters of the upper Wishkah Watershed. The City operates a storage reservoir and transmission line to transfer water from the watershed to its water filtration plant.

A new membrane filtration system was placed in operation in July 2000. This new system also includes provisions for fluoridation and corrosion control. The new plant insures a safe supply of potable water and problems with turbidity during major storm events have been eliminated.

Although there are some pipe replacement projects planned for next year, the emphasis will be on normal operation and maintenance of the water system.

The current budgeted expenditures exceed projected revenues and some reserves will be used to balance the budget. The budget was based on no rate increase.

In accordance with State requirements, the City will need to complete an update of its water comprehensive plan. In conjunction with the comprehensive plan update, the City will be reevaluating long term costs, revenue projections, long-term timber sales, and future projects to determine whether a rate increase would be warranted for 2013.

**FUND: 405****Storm & Surface  
Water Utility****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
 Charges for Services  
 State Grants  
 Investment Interest  
 Transfers  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ -	\$ 50,000	\$ -
450,000	444,000	448,705
90,000	100,000	23,536
750	1,000	1,162
-	-	-
\$ 540,750	\$ 595,000	\$ 473,403

**Uses of Funds**

Operating costs - Interfund Payments  
 Intergovernmental Serv. & Taxes  
 Operating Transfers  
 Capital Outlay  
 Ending Cash Balance  
*Total Use of funds*

\$ 429,750	\$ 444,000	\$ 468,861
21,000	21,000	16,784
90,000	75,000	23,536
-	55,000	-
-	-	-
\$ 540,750	\$ 595,000	\$ 509,181

**Narrative**

Stormwater services are performed by employees within the Street Department with the costs being funded by a combination of Stormwater Utility assessments and general Street funds.

Stormwater infrastructure to be maintained include ditches, pipes, manholes, catch basins, pump stations, dikes and tide gates. The major emphasis this year will be on proper operation of the pumping stations, eliminating small drainage problems that have been identified, and continuing a program of routine cleaning of catch basins and storm drain lines.

This year the City will be required to be in compliance with the new EPA Phase II Stormwater Regulations. The implementation of the EPA Phase II Regulations will result in an undetermined cost increase to run the utility. We have a State grant to assist us in becoming compliant with the new regulations.

FEMA has required that the City go through a process to have the South Side Dike "certified". There may be a cost associated with accomplishing this. The dike must meet standards that go beyond those in place at the time the dike was constructed.

FEMA has published preliminary new flood plain maps and elevations. If the draft maps are adopted by FEMA, it would raise the base flood elevation by as much as 0.70 feet which will cause us to reevaluate our flood plain policies and procedures.

The 2012 budget was prepared based on using reserves with no rate increase. A future rate increase will be needed to balance revenues and expenses. How much of the stormwater costs are funded through the stormwater utility rates and how much are funded through the General Street Fund is a policy decision that should be resolved during 2012. The rate increase will be submitted in the second half of 2012 once our future cost and allocation can be quantified.

**FUND: 407      Industrial Water****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Miscellaneous Revenue  
Investment Interest  
Water Sales  
Transfer from Industrial Water Reserve  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 1,150,000	\$ 1,200,000	\$ -
-	35,000	35,446
17,000	18,000	17,281
250,000	160,000	176,490
-	-	225,000
\$ 1,417,000	\$ 1,413,000	\$ 454,217

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Intergovtl Serv. & Taxes  
Reallocated Cost  
Capital Outlay  
Interfund Payments for Services  
Transfer to Fund 209  
Ending Cash Balance  
*Total Use of funds*

\$ 74,610	\$ 78,890	\$ 109,387
34,150	34,320	44,754
18,000	4,400	29,450
25,500	36,140	22,330
6,200	6,200	9,122
5,000	5,000	4,745
30,000	105,000	244,756
13,000	14,800	6,382
34,915	34,920	-
1,175,625	1,093,330	-
\$ 1,417,000	\$ 1,413,000	\$ 470,926

**Narrative**

The industrial water system provides industrial grade water from the Wynoochee River. The system consists of an intact structure and facility on the Wynoochee River, a tunnel to Lake Aberdeen, Lake Aberdeen, and distribution piping.

The budget, as submitted, includes nominal operation and maintenance and some minor capital improvements at the Headworks.

The revenues shown represent the current status in which the Grays Harbor Paper Mill is closed down and the Weyerhaeuser Pulp Mill is in full operation.

The filtering system at Lake Aberdeen will be completely refurbished.

**FUND: 413****Sewer Cumulative  
Reserve****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Investment Interest  
Transfer from Fund 350  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 173,000	\$ 169,000	\$ -
	2,500	1,906
	-	-
\$ 173,000	\$ 171,500	\$ 1,906

**Uses of Funds**

Transfer to Sewer Fund  
Ending Cash Balance  
*Total Use of funds*

\$ 173,000	\$ -	\$ -
-	171,500	-
\$ 173,000	\$ 171,500	\$ -

**Narrative**

The Sewer Cumulative Reserve Fund is a branch of the Sewer Utility Fund. The purpose is to accumulate cash from the Sewer Fund for capital improvements and unexpected operation or maintenance expenses.

The full amount of the reserve has been allocated for transfer to the Utility Construction Fund to help fund the replacement of the existing wastewater treatment outfall system.

**FUND: 414****Water Cumulative  
Reserve****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Investment Interest  
Transfer from Water Fund 404  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 2,294,000	\$ 2,562,000	\$ -
24,000	38,000	33,698
	-	125,000
\$ 2,318,000	\$ 2,600,000	\$ 158,698

**Uses of Funds**

Transfer to Water Fund 404  
Ending Cash Balance  
*Total Use of funds*

\$ 500,000	\$ 400,000	\$ -
1,818,000	2,200,000	-
\$ 2,318,000	\$ 2,600,000	\$ -

**Narrative**

The Water Cumulative Reserve Fund is a branch of the Water Utility Fund. The purpose is to accumulate cash from the Water Fund and timber sales for capital improvements, bond and loan payments, and unexpected operation and maintenance expenses.

Proceed from the sale of watershed timber have been deposited into this fund.

Transfers will be made from this fund to the Water Fund 404 to fund pipeline replacement costs as required.

**FUND: 417****Industrial Water  
Cumulative Reserve****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Investment Interest  
Transfer from Ind. Water Fund  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 937,000	\$ 1,158,000	\$ -
14,000	17,000	13,892
-	-	-
\$ 951,000	\$ 1,175,000	\$ 13,892

**Uses of Funds**

Transfer to Fund 407-Ind. Water fund  
Ending Cash Balance  
*Total Use of funds*

\$ -	\$ -	\$ 225,000
951,000	1,175,000	-
\$ 951,000	\$ 1,175,000	\$ 225,000

**Narrative**

The Industrial Water Reserve Fund was established to provide a separate account for funds that would be available to make debt service payments if required and fund future improvements to the supply and distribution system upstream of the Lake Aberdeen outlet.

No expenditures are anticipated from this fund this year.

The funds in this account came from a water rights sale years ago to energy projects at Satsop and not from water sale revenue.

Grays Harbor County is in the process of developing a Facility Plan for the Industrial Water System that will identify future capital and maintenance needs for the system. Based on the results of that planning effort, expenditures may be identified and handled through the supplemental budget process,



**FUND: 501      Equipment Rental  
Operations**

*City of Aberdeen  
2012 Budget*

**Source of Funds**

Beginning Cash Balance  
Interfund Charges for Services  
Miscellaneous  
Transfer from General Government  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 26,500	\$ 13,740	\$ -
399,000	399,000	343,270
32,500	33,000	42,669
4,800	4,800	4,736
<b>\$ 462,800</b>	<b>\$ 450,540</b>	<b>\$ 390,675</b>

**Uses of Funds**

Salaries & Wages  
Personnel benefits  
Supplies  
Other Services & Charges  
Capital Outlay  
Interfund Payments for Services  
Reallocated Cost  
Ending Cash Balance  
*Total Use of funds*

\$ 135,800	\$ 134,840	\$ 135,839
63,000	50,700	43,925
190,000	192,000	175,166
69,200	68,200	61,850
-	-	-
-	-	-
4,800	4,800	4,745
-	-	-
<b>\$ 462,800</b>	<b>\$ 450,540</b>	<b>\$ 421,525</b>

**Narrative**

The Equipment Rental Funds were established by the City Council "to be used as revolving funds to be expended for salaries, wages, and operations required for the repair, replacement, purchase, and operation of all self-propelled motor vehicles, equipment, and all other equipment designated by the various department heads of the City of Aberdeen."

The Equipment Rental Operating Fund (501) assumes responsibility for the maintenance and operation of equipment described above (all departments except Police and Fire). Departments are billed in order to pay the salaries and wages, materials, overhead, and other costs necessary to operate and maintain all motor vehicle equipment.

The Fund subcontracts labor from the Street/Electrical Fund for radio system maintenance and from the Water Fund for some mechanical labor.

**FUND: 502****Equipment Rental  
Reserve****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Investment/Interfund Loan Interest  
Insurance Recoveries  
Reserve Deposits  
Principal Payment - Interfund Loan(s)  
Sale of Assets  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 2,237,000	\$ 2,171,000	\$ -
-	20,000	29,287
-	-	33,657
257,000	108,000	211,200
-	-	-
-	-	9,800
<b>\$ 2,494,000</b>	<b>\$ 2,299,000</b>	<b>\$ 283,944</b>

**Uses of Funds**

Vehicle Repairs  
Capital Outlay  
Ending Cash Balance  
*Total Use of funds*

\$ -	\$ -	\$ 28,914
82,000	198,000	141,480
2,412,000	2,101,000	-
<b>\$ 2,494,000</b>	<b>\$ 2,299,000</b>	<b>\$ 170,394</b>

**Narrative**

The Equipment Rental Reserve Fund is charged with providing sufficient monies to cover the cost of purchasing new vehicles and equipment, by adding to the fleet or replacing worn-out or obsolete items. Departments contribute amounts felt to be adequate to build their reserves so funds will be available when the purchase is necessary, thereby preventing financial hardship on the department. Monies derived from sales of vehicles and equipment are also included in this fund.

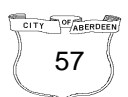
Replacement of vehicles and equipment is based on economy of operation, safety, and reliability, rather than simply on age and mileage.

In addition to reserves on individual equipment, radio equipment reserves for replacement are pooled from all departments, except for Police.

Late in 1998, the Washington Cities Insurance Authority (WCIA) began offering optional automobile physical damage replacement cost insurance coverage for vehicles and equipment valued over \$25,000, at a reasonable cost. All qualified vehicles and equipment are insured through this policy. In May of 1985, the City Council authorized creation of a self-insurance reserve account. The self-insurance account provides coverage for vehicles and equipment not qualified for the WCIA coverage.

**Scheduled Replacements for 2012**

Police Department- patrol car	\$ 62,000
Parks mower	\$ 20,000
<b>Total</b>	<b>\$ 82,000</b>



**FUND: 611      Fire Pension****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Property Taxes  
Fire Insurance Premium Tax  
Investment Interest  
Miscellaneous Revenue  
Transfer from General Government  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 140,000	\$ -	\$ -
210,500	214,000	208,706
30,855	29,700	29,654
-	-	1,165
		12,079
599,145	637,800	612,050
\$ 980,500	\$ 881,500	\$ 863,654

**Uses of Funds**

Medical Insurance  
Medical Services  
City Pension  
Miscellaneous  
Transfers  
Ending Cash Balance  
*Total Use of funds*

\$ 576,000	\$ 568,000	\$ 492,302
212,500	152,800	144,983
192,000	159,700	147,711
	1,000	-
	-	-
-	-	-
\$ 980,500	\$ 881,500	\$ 784,996

**Narrative**

The Fire Pension Fund is a trust fund used to pay the City's portion of retirements, medical premiums and medical bills for LEOFF 1 Department employees and supplemental pension payments for Pre-LEOFF 1 Employees. Revenues for this fund are derived from a tax imposed by the State on fire insurance premiums and by transfers from the General Government Fund. The Fund currently accounts for twenty-nine Pre-LEOFF and nineteen LEOFF 1 retirees, for a combined number of forty-nine retirees.

During the 2008 budget process a reserve for Police and Fire Pension long term care was established, with a transfer from the General Fund of \$300,000. In accordance with budget policy, the balance of the unspent long term care appropriations will be transferred into this reserve annually. The amount transferred into the reserve for 2010 and 2009, respectively was \$62,050 and \$116,700 . At the present time, two fire pensioners are currently in an Assisted Living Facility.

The Fire Pension Board meets the second Monday of each month to review applications for disability leaves and or retirements and to review and approve medical claims. The Board consists of the Mayor, Finance Committee Chair, Finance Director, Board Secretary and three Fire Representatives including one alternate.

**FUND: 612****Police Pension****City of Aberdeen  
2012 Budget****Source of Funds**

Beginning Cash Balance  
Unclaimed Property/Interest Income  
Transfer from General Government  
*Total Source of Funds*

2012 Budget	2011 Budget	2010 Actual
\$ 70,000	\$ -	\$ -
-	-	1,719
581,500	631,550	638,450
\$ 651,500	\$ 631,550	\$ 640,169

**Uses of Funds**

Medical Insurance  
Medical Services  
City Pension  
Miscellaneous  
Transfer to Insurance Reserve Fund 112  
*Total Use of funds*

\$ 453,000	\$ 447,500	\$ 387,882
112,500	97,050	36,114
86,000	86,000	80,793
	1,000	-
-	-	62,050
\$ 651,500	\$ 631,550	\$ 566,839

**Narrative**

The Police Pension Fund is a trust fund used to pay the City's portion of retirements, medical premiums and medical bills for LEOFF 1 Department employees and supplemental pension payments for Pre-LEOFF 1 Employees. The fund is supported solely by transfers from the General Government Fund. The Fund currently accounts for twelve Pre-Leoff, twenty-two LEOFF 1 Retirees and two active department members. This is a total of thirty-four retirees.

During the 2008 budget process a reserve for Police and Fire Pension long term care was established, with a transfer from the General Fund of \$300,000. In accordance with budget policy, the balance of the unspent long term care appropriations will be transferred into this reserve annually. The amount transferred into the reserve for 2010 and 2009, respectively was \$62,050 and \$116,700 . At the present time, there are no police pensioners requiring assisted living care.

The Police Pension Board meets the second Monday of each month to review applications for disability leaves and/or retirement and to review and approve medical claims. The Board consists of the Mayor, City Council President, Finance Director, Board Secretary and three Police Representatives.

# REVENUE MANUAL

## SR 520 Pontoon Construction Project

An early look at the SR 520 Pontoon casting basin provided by Soundview Aerial Photography.



Photo by Dianne Hill

Photo by Dave Carlberg



Photo by Dave Carlberg

**City of Aberdeen**  
**General Government Fund Revenues**  
**(in thousands)**

	Reference					2011 to 2012
	Page	Actual	Actual	Budget	Budget	% change
	#	2009	2010	2011	2012	Incr. (Decr.)
<b><u>Taxes</u></b>						
Property Taxes	1	\$ 2,231	\$ 2,239	\$ 2,308	\$ 2,309	0.0%
Sales Taxes	2	3,289	3,441	3,560	3,650	2.5%
Criminal Justice Sales Tax	3	231	235	176	188	6.8%
B & O Taxes	4	2,235	2,235	2,267	2,333	2.9%
Admission Tax	5	59	43	60	49	-18.3%
Utility Taxes-Water & Sewer	6	110	110	110	110	0.0%
Utility Taxes-Natural Gas	7	226	178	180	171	-5.0%
Utility Taxes-Telephone	8	599	637	610	550	-9.8%
Utility Taxes-Electric	9	952	928	915	925	1.1%
Interfund Taxes	10	355	343	331	346	4.5%
Leasehold Excise Tax	11	28	27	24	25	4.2%
Gambling Taxes	12	88	77	80	72	-10.0%
Misc. Taxes	13	26	12	5	5	0.0%
Total Taxes		<u>\$ 10,429</u>	<u>\$ 10,505</u>	<u>\$10,626</u>	<u>\$10,733</u>	<u>1.0%</u>
<b><u>License &amp; Permits</u></b>						
Occupational Licenses	14	\$ 5	\$ 5	\$ 5	\$ 5	0.0%
Franchise Fee	15	195	203	190	205	7.9%
Amusement Licenses	16	2	2	2	2	0.0%
Building Permit Fees	17	258	317	285	280	-1.8%
Planning Fees	18	74	137	75	71	-5.3%
Misc. Licenses/Permits	19	3	4	3	3	0.0%
Total License & Permits		<u>\$ 537</u>	<u>\$ 668</u>	<u>\$ 560</u>	<u>\$ 566</u>	<u>1.1%</u>
<b><u>Intergovernmental</u></b>						
City Assistance	20	\$ 83	\$ 77	\$ 55	\$ 23	-58.2%
PUD Privilege	21	114	84	85	108	27.1%
Liquor Board Excise	22	80	81	79	84	6.3%
Liquor Board Profits	23	113	132	117	105	-10.3%
Interlocal-Service Chgs Fire	24	130	97	73	76	4.1%
Grant Programs	25	52	457	244	-	-100.0%
Total Intergovernmental		<u>\$ 572</u>	<u>\$ 928</u>	<u>\$ 653</u>	<u>\$ 396</u>	<u>-39.4%</u>

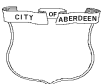


**City of Aberdeen**  
**General Government Fund Revenues**  
**(in thousands)**

	Reference		Actual	Actual	Budget	Budget	2011 to 2012
	Page		2009	2010	2011	2012	% change
	#						Incr. (Decr.)
<b><u>Charges for Services</u></b>							
Financial Services	26	\$	279	\$ -	\$ -	\$ -	0.0%
Engineering Services	27		5	4	-	-	0.0%
Misc. Charges for Services	28		54	72	52	59	13.5%
Total Charges for Services		\$	338	\$ 76	\$ 52	\$ 59	13.5%
<b><u>Fines &amp; Forfeits</u></b>							
	29		361	445	450	489	8.7%
<b><u>Miscellaneous &amp; Other Sources</u></b>							
Interest	30	\$	92	\$ 72	\$ 70	\$ 35	-50.0%
Miscellaneous		\$	2	\$ 8	\$ 2	\$ -	-100.0%
Transfers			179	165	115	76	-33.9%
Misc. Revenues		\$	273	\$ 245	\$ 187	\$ 111	-40.6%
<b>Total General Gov't Revenues</b>		\$	12,510	\$ 12,867	\$ 12,528	\$ 12,354	-1.4%

**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND</b>						
Property Tax	001 General Fund						
<b>AUTHORITY:</b>							
Up to \$3.375 per \$1,000 assessed valuation. (RCW 84.52.043)							
\$.45 per \$1,000 of assessed valuation (for cities having pre-LEOFF fireman's pension). (RCW 41.16.060)							
<b>DESCRIPTION OF REVENUE:</b>							
<p>This is a tax on all non-exempt real and personal property located within the City. On November 4, 1997 the voters passed Referendum 47. The effect of this referendum was to limit increases in property tax assessment to the annual change in the implicit price deflator(IPD) or up to 6% with a "finding of substantial need" and a majority plus one vote. Subsequent action taken by the legislators limited the annual increase to 1%.</p> <p>The City is restricted to an operating levy of \$3.60 per \$1,000 assessed value . Aberdeen has a Firemen's Pension Fund, so the City may include an additional \$ .225 per \$1,000 assessed value levy. In 2008, Aberdeen voters approved a library annexation to Timberland Regional Library Systems, which reduces the City's maximum levy capacity by \$.50 per thousand assessed value.</p> <p>The City's total assessed valuation for 2012 collections is \$934,772,488.</p>							
<b>FORMULA/PROJECTION METHOD:</b>							
<p>The current budget allocation does not utilize the City's 1% growth limit. Estimates are based on the 2011 final assessed valuation plus an average of new construction values for the past 3 years.</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td>General Tax Levy estimate-- Current Expense Fund</td> <td style="text-align: right;">\$ 2,309,456</td> </tr> <tr> <td>General Tax Levy estimate-- Fire Pension Fund</td> <td style="text-align: right;"><u>\$ 210,324</u></td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: right;"><u>\$ 2,519,780</u></td> </tr> </table>		General Tax Levy estimate-- Current Expense Fund	\$ 2,309,456	General Tax Levy estimate-- Fire Pension Fund	<u>\$ 210,324</u>	Total	<u>\$ 2,519,780</u>
General Tax Levy estimate-- Current Expense Fund	\$ 2,309,456						
General Tax Levy estimate-- Fire Pension Fund	<u>\$ 210,324</u>						
Total	<u>\$ 2,519,780</u>						
<b>COMMENTS:</b>							
Typically between 93% and 96% of the assessment is collected during the budget year with additional revenue coming from the collection of delinquent assessments. The budget was prepared based on estimated values, and may vary from the actual collections.							
<b>REVENUE HISTORY:</b>							
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012		
\$2,142,728	\$2,230,851	\$2,239,461	\$2,308,027	\$2,340,000	\$2,309,000		



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Sales Tax	001 General Fund
<b>AUTHORITY:</b>	
<p>A - RCW 82.14.030(1) (1970 Enactment) 1/2 if 1% (if the city is in a county levying the local sales tax, the city rate drops to 425/1,000 of 1% and is a credit against the county tax.)</p> <p>B - RCW 82.14.030(2) (1982 Enactment) up to 1/2 of 1% additional sales tax authorization. If the county and city are both levying the tax, the city must allocate 15% of the amount which it receives to the county.</p>	
<b>DESCRIPTION OF REVENUE:</b>	
<p>Tax on sales of goods and services authorized up to 1% by the state legislature. Aberdeen increased it's tax from 1/2% to a full 1% on October 1, 1982.</p>	
<b>FORMULA/PROJECTION METHOD:</b>	
<p>The Sales Tax projection for 2012 is based on current year collection patterns adjusted for known construction projects scheduled for 2012.</p> <p>On July 1, 2008, changes to the definition of sourcing effected the jurisdiction that collects the sales tax. Previously taxation occurred at the point of pick up or the shipping site. After July, 2008 the transaction will be at the point of pick-up or the delivery point. Although this will create a shifting of tax revenue , the true dollar effect can not be estimated at this time. The State has established a mitigation fund to assist cities who loose money based on this change, however the timelag will be approximately six months. To date the City has received mitigation funds in the amount of \$7,981.</p>	
<b>COMMENTS:</b>	
<p>The City experienced a growth in sales tax revenue in 2011 due to two large construction projects. Sales tax collected through August 2011 specific to these projects was just under \$500,000 and is considered a temporary increase in collection levels. When adjusted for the temporary increase, tax collections are at pre-2005 levels.</p>	

**REVENUE HISTORY:**

<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$3,617,818	\$3,289,125	\$3,440,614	\$3,560,000	\$3,860,000	\$3,650,000



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Criminal Justice Sales Taxes	001 General Fund
<b>AUTHORITY:</b>	
A - RCW 82.14.340 (2004 Enactment) County commissioners or council may vote to levy a county-wide .1% sales tax for criminal justice purposes. The sales tax is subject to the same referendum provisions as the second half percent sales tax. Ten percent of the funds collected are distributed to the county, with the remainder allocated to the cities and the county on the basis of population.	
<b>DESCRIPTION OF REVENUE:</b>	
There are also minimal criminal justice funds distributed on a per capita basis by the State.	
<b>FORMULA/PROJECTION METHOD:</b>	
The Sales Tax projection for 2012 is based on current year revenues adjusted for large construction swings in revenue and closure of several retail businesses.	
<b>COMMENTS:</b>	

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
265,190	\$231,132	\$235,477	\$176,800	\$187,000	\$188,370



**City of Aberdeen**  
**2012 REVENUE MANUAL**

**REVENUE ITEM:**

Business and Occupation Tax

**FUND:**

001 General Fund

**AUTHORITY:**

Title 35 and 35a RCW provides broad authority for cities and towns to impose license fees for revenue and regulatory purposes. Chapter 49, laws of 1982, 1st ex. session, contains the B&O tax limitations. Limited to 2/10 of 1% (unless higher rates existed as of 1/1/82)

**DESCRIPTION OF REVENUE:**

This is an excise tax on gross business activity. Aberdeen's B&O rates vary from a high of .00375 per dollar on professional services to a low of .0015 on wholesale grocers. The reduction in B&O taxes of 1980 was canceled and the rates were returned to their current levels in July of 1981. In 1982 the state legislature imposed several restrictions on increasing B&O taxes at the local level however Aberdeen's higher rates were "grandfathered" in.

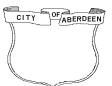
**FORMULA/PROJECTION METHOD:**

The B&O tax projection for 2012 is based on current level, adjusted for construction activity and closure of several businesses.

**COMMENTS:**

**REVENUE HISTORY:**

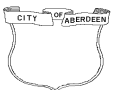
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$2,491,986	\$2,235,254	\$2,234,669	\$2,267,000	\$2,540,000	\$2,333,000



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Admissions Tax	001 General Fund
<b>AUTHORITY:</b>	
City Code, Chapter 5.04	
<b>DESCRIPTION OF REVENUE:</b>	
<p>Aberdeen imposes an admissions tax of 5% on all non-school events including movie houses, theaters, and plays. Non-profit organizations are exempted from this tax. During 2010, the City Council amended city code to exclude live performances in the Downtown Parking and Improvement District area.</p>	
<b>FORMULA/PROJECTION METHOD:</b>	
<p>This tax comes primarily from the one cinema in town and has remained relatively flat for years.</p>	
<b>COMMENTS:</b>	

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$54,935	\$59,584	\$43,028	\$60,000	\$48,700	\$48,700

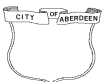




**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Utility Tax - Water And Sewer	001 General Fund
<b>AUTHORITY:</b>	
RCW 35.22.280 provides authority for cities to impose Utility Business and Occupation Taxes for revenue and regulatory purposes.	
<b>DESCRIPTION OF REVENUE:</b>	
A 2% Utility tax on resident water and sewer charges for services.	
<b>FORMULA/PROJECTION METHOD:</b>	
<p>The current rate was enacted with passage by the City Council in December 2006.</p> <p>Projection is based on current level of collections.</p>	
<b>COMMENTS:</b>	

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$114,069	\$110,297	\$110,368	\$110,000	\$110,000	\$110,000



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Utility Tax - Natural Gas	001 General Fund
<b>AUTHORITY:</b>	
Title 35 and 35a RCW provides broad authority for cities and towns to impose license fees for revenue and regulatory purposes. Chapter 49, laws of 1982, 1st ex. session, contains the utility tax limitations.	
<b>DESCRIPTION OF REVENUE:</b>	
The tax rate is limited to 6% of the gross value of utility services consumed. For cities with a utility rate in excess of 6%, the State established guidelines for reducing this tax (chapter 49, laws of 1982). The mandated rampdown was implemented with City Ordinance #5632, and the rate has been reduced from a high of 8% in 1982 to 6% effective October 1, 1986.	
<b>FORMULA/PROJECTION METHOD:</b>	
This Utility Tax is based upon 6% of the utilities customer charges. The annual revenue will increase as usage and price increases. The price of this product has increased at a rate much higher than the rate of inflation making any forecast difficult.	
<b>COMMENTS:</b>	

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$219,053	\$225,934	\$178,254	\$180,000	\$168,000	\$171,000



**City of Aberdeen**  
**2012 REVENUE MANUAL**

**REVENUE ITEM:**

Utility Tax - Telephone

**FUND:**

001 General Fund

**AUTHORITY:**

Title 35 and 35a RCW provides broad authority for cities and towns to impose license fees for revenue and regulatory purposes. Chapter 49, laws of 1982, 1st ex. session, contains the utility tax limitations.

**DESCRIPTION OF REVENUE:**

The tax rate is limited to 6% of the gross value of utility services consumed. For cities with a utility rate in excess of 6%, the State established guidelines for reducing this tax (chapter 49, laws of 1982). The mandated rampdown was implemented with City Ordinance #5632, and the rate has been reduced from a high of 8% in 1982 to 6% effective October 1, 1986. During the 1986 legislative session however, ESHB 1892 was passed exempting certain access revenues from taxation. In addition, the new law allowed certain cities to roll back their telephone tax to the 1985 tax rate and implement a new rampdown schedule. the City of Aberdeen enacted those provisions with Ordinance #5823.

**FORMULA/PROJECTION METHOD:**

This Utility Tax is based upon 6% of the utilities customer charges. Revenues were dropping due to widespread use of flat rate calling plans and calling cards. Expansion of the ordinance to keep pace with technology has assisted collections due to increased cellular phone services.

**COMMENTS:**

During 2007, the City Council updated the telephone tax ordinance definitions of telephone services to keep pace with current technology. Current revenue projections include the effect of this on collections related to cellular phone service.

**REVENUE HISTORY:**

<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$567,928	\$598,839	\$637,356	\$610,000	\$553,000	\$550,000



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Utility Tax - Electric	001 General Fund
<b>AUTHORITY:</b>	
Title 35 and 35a RCW provides broad authority for cities and towns to impose license fees for revenue and regulatory purposes. Chapter 49, laws of 1982, 1st ex. session, contains the utility tax limitations.	
<b>DESCRIPTION OF REVENUE:</b>	
The tax rate is limited to 6% of the gross value of utility services consumed. For cities with a utility rate in excess of 6%, the State established guidelines for reducing this tax (chapter 49, laws of 1982). The mandated rampdown was implemented with City Ordinance #5632, and the rate has been reduced from a high of 8% in 1982 to 6% effective October 1, 1986.	
<b>FORMULA/PROJECTION METHOD:</b>	
This Utility Tax is based upon 6% of the utility's customer charges. The annual revenue will change as usage decreases and price increases.	
<b>COMMENTS:</b>	

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$906,064	\$951,554	\$927,550	\$915,000	\$915,000	\$925,000



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
<u>Interfund Tax</u> Water Sewer Industrial Water	001 General Fund
<b>AUTHORITY:</b>	
RCW 35.22.570 RCW 35a.82.020	
<b>DESCRIPTION OF REVENUE:</b>	
This represents a 5% tax upon city operated utilities in lieu of each utility paying specific taxes to the city such as: Property Tax, Business and Occupations Tax, and Public Utility Tax.	
<b>FORMULA/PROJECTION METHOD:</b>	
Based on current revenue collection. There are no proposed increases to the utility rates for 2012.	
<b>COMMENTS:</b>	

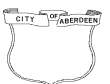
<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$331,000	\$355,334	\$343,432	\$331,000	\$331,000	\$346,500



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Leasehold Excise Tax	001 General Fund
<b>AUTHORITY:</b>	
Chapter 61, Laws of 1975-76, 2nd ex. session and city ordinance #5296.	
<b>DESCRIPTION OF REVENUE:</b>	
Enacted by the city in 1976, the 4% leasehold tax is levied against all leasehold interests of publicly owned real or personal property. The tax is collected through and distributed by the State Department of Revenue.	
<b>FORMULA/PROJECTION METHOD:</b>	
<b>COMMENTS:</b>	

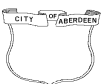
<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$23,359	\$27,525	\$27,093	\$24,000	\$25,000	\$25,000



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
Gambling Tax	001 General Fund												
<b>AUTHORITY:</b>													
RCW 9.46.110 City Ordinance #5797													
<b>DESCRIPTION OF REVENUE:</b>													
<p>This tax is established by state law and enacted by city ordinance. The state sets maximum taxing rates with cities free to tax at or below the maximum.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 30%;"></td> <td style="width: 30%; text-align: center;"><u>City Tax</u></td> <td style="width: 40%; text-align: center;"><u>State Allowed Maximum</u></td> </tr> <tr> <td>Bingo</td> <td style="text-align: center;">10.0% of gross</td> <td style="text-align: center;">10.0% of gross</td> </tr> <tr> <td>Punchboards/pulltabs</td> <td style="text-align: center;">10% of gross less prizes paid</td> <td style="text-align: center;">5.0% of gross(1)</td> </tr> <tr> <td>Card Games</td> <td style="text-align: center;">1.0% of gross</td> <td style="text-align: center;">20.0% of gross</td> </tr> </table> <p>Note 1 - For charitable and nonprofit organizations the tax rates is now 10% of gross receipts less prizes.</p>			<u>City Tax</u>	<u>State Allowed Maximum</u>	Bingo	10.0% of gross	10.0% of gross	Punchboards/pulltabs	10% of gross less prizes paid	5.0% of gross(1)	Card Games	1.0% of gross	20.0% of gross
	<u>City Tax</u>	<u>State Allowed Maximum</u>											
Bingo	10.0% of gross	10.0% of gross											
Punchboards/pulltabs	10% of gross less prizes paid	5.0% of gross(1)											
Card Games	1.0% of gross	20.0% of gross											
<b>FORMULA/PROJECTION METHOD:</b>													
The gambling tax is a local option tax on bingo, punchboards and card games. In 1999 the city reduced this tax below the state authorized maximums. This revenue has been declining since 2003. The City's primary casino card room closed early in 2011.													
<b>COMMENTS:</b>													
The card games tax rate was reduced in 2006 from 10% to 1% of gross receipts.													

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$190,491	\$87,827	\$77,349	\$80,000	\$70,000	\$72,000

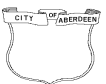




**City of Aberdeen  
2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Miscellaneous Taxes	001 General Fund
<b>AUTHORITY:</b>	
<b>DESCRIPTION OF REVENUE:</b>	
<p>Various tax sources such as:</p> <p style="margin-left: 40px;">Sales of Tax Title Property Business Tax Penalties</p>	
<b>FORMULA/PROJECTION METHOD:</b>	
Based on current year collections.	
<b>COMMENTS:</b>	

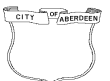
<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$6,191	\$25,754	\$12,262	\$5,000	\$5,000	\$5,000



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Occupational Licenses	001 General Fund
<b>AUTHORITY:</b>	
Title Five, Aberdeen City Code	
<b>DESCRIPTION OF REVENUE:</b>	
<p>This revenue item is comprised of license fees from many sources. The largest single source is the \$25 fee required with all new business applications. Other revenue sources are: Taxi Cab Fees, Pawn Broker Licenses, Tavern Licenses, Adult Entertainment Licenses and other Miscellaneous Licenses.</p>	
<b>FORMULA/PROJECTION METHOD:</b>	
<b>COMMENTS:</b>	

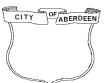
<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$7,729	\$5,498	\$5,385	\$5,000	\$5,000	\$5,000



**City of Aberdeen  
2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Franchise Fee	001 General Fund
<b>AUTHORITY:</b>	
Ordinance and franchise agreements with Comcast	
<b>DESCRIPTION OF REVENUE:</b>	
The grantee shall pay to the City of Aberdeen, in April of each year, an amount equal to 5% of the grantee's gross revenue from all sources for the preceding calendar year. The franchise fee was increased from 3% to 5% of gross revenues effective 2/1/87.	
<b>FORMULA/PROJECTION METHOD:</b>	
This fee is remitted quarterly by the cable TV operator, currently Comcast.	
<b>COMMENTS:</b>	

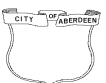
<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$193,350	\$194,913	\$202,839	\$190,000	\$200,000	\$205,000



**City of Aberdeen  
2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Amusement Licenses	001 General Fund
<b>AUTHORITY:</b>	
Title Five, Aberdeen City Code	
<b>DESCRIPTION OF REVENUE:</b>	
This revenue is from an annual license fee on all coin operated amusement devices.	
<b>FORMULA/PROJECTION METHOD:</b>	
<b>COMMENTS:</b>	
This license fee is now being collected as a Business and Occupations Tax. In 1994 license fees were refunded and B&O tax is now being collected on all amusement devices.	

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$2,759	\$1,829	\$2,472	\$2,000	\$2,000	\$2,000



**City of Aberdeen  
2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Building Permit Fees	001 General Fund
<b>AUTHORITY:</b>	
Title Two, Aberdeen City Code	
<b>DESCRIPTION OF REVENUE:</b>	
Includes revenues generated by the issuance of building, electrical and plumbing permits. The fee schedules have been adopted, by reference, from the Uniform Building/Electrical/Plumbing codes.	
<b>FORMULA/PROJECTION METHOD:</b>	
<p>This revenue source can vary greatly from year to year as large construction projects are undertaken.</p> <p>The fee schedules were increased in July, 2007. Projections take into consideration current known construction activity.</p>	
<b>COMMENTS:</b>	
Two large construction projects (AGP and State Pontoon Project) accounted for the large fluctuation of permit fees in 2010.	

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$340,198	\$257,885	\$317,508	\$285,000	\$285,000	\$280,000



**City of Aberdeen  
2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Planning Fees	001 General Fund
<b>AUTHORITY:</b>	
<b>DESCRIPTION OF REVENUE:</b>	
Includes revenues generated by zoning & subdivision, plan check, and planning and development fees.	
<b>FORMULA/PROJECTION METHOD:</b>	
This revenue source can vary greatly from year to year as large construction projects are undertaken.	
<b>COMMENTS:</b>	
Two large construction projects (AGP and State Pontoon Project) accounted for the large fluctuation of plan review fees in 2010.	

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$57,689	\$74,156	\$136,887	\$75,000	\$75,000	\$71,000



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Misc. License & Permits	001 General Fund
<b>AUTHORITY:</b>	
<b>DESCRIPTION OF REVENUE:</b>	
Various licenses and permits such as: Alcoholic Beverage Licenses, Public Safety Permits, Street and Permissive Use Permits, and Fire Department Permit Fees.	
<b>FORMULA/PROJECTION METHOD:</b>	
Estimates are based on current collection history.	
<b>COMMENTS:</b>	

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$3,596	\$3,291	\$3,972	\$3,000	\$3,000	\$3,300

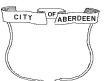




**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
City Assistance	001 General Fund
<b>AUTHORITY:</b>	
RCW 43.08.290	
<b>DESCRIPTION OF REVENUE:</b>	
<p>In 2005, legislation was passed that provided funding to cities and counties that were worst hit by the repeal of the motor vehicle excise tax and the resultant loss of the sales tax equalization funding. ESSB 6050 provides that 1.6% of the state real estate tax levied be deposited into the city-county assistance account. These funds will be diverted from the Public Works Trust Fund. Funds will be distributed based on a formula that is tied to the per capita revenues for the first half-cent of the sales tax up to 50% of the state-wide average for all cities. The maximum funding the city may receive is \$112,198, adjusted by the implicit price deflator for personal consumption expenditures for July.</p>	
<b>FORMULA/PROJECTION METHOD:</b>	
<p>Based on data provided by the Department of Revenue, the source of funding for City Assistance is expected to be reduced by 50% due to a slow real estate market, and lower than expected real estate excise tax collections. We are projecting that the City will receive \$22,431 for 2012. Amounts are distributed in quarterly installments.</p>	
<b>COMMENTS:</b>	

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$69,606	\$82,956	\$77,433	\$55,000	\$40,000	\$22,500



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
PUD Privilege Tax	001 General Fund
<b>AUTHORITY:</b>	
RCW 54.28	
<b>DESCRIPTION OF REVENUE:</b>	
<p>This is a tax levied by the State upon the business of generating and the distribution of electricity and is distributed annually by the State through the county to the city. The basis for this tax is the sale of electrical energy.</p>	
<b>FORMULA/PROJECTION METHOD:</b>	
<p>During 2010, the City was notified of a PUD lawsuit that excluded basic customer charges from the definition of sale of electrical energy. This will have an impact on future revenues collected from this funding source.</p>	
<b>COMMENTS:</b>	

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$112,254	\$114,238	\$84,485	\$85,000	\$108,000	\$108,000



**City of Aberdeen  
2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>									
Liquor Excise Tax	001 General Fund									
<b>AUTHORITY:</b>										
RCW 82.08.160										
<b>DESCRIPTION OF REVENUE:</b>										
<p>28% of the two sales taxes imposed on the sales of spirituous liquors (a 10% and a 5% tax) are allocated to cities. Additionally, 32% of the gallonage tax imposed on sales of wine (75 cents per gallon) is also allocated to cities on a per capita basis.</p>										
<b>FORMULA/PROJECTION METHOD:</b>										
<p>Per capita distribution amounts are estimated annually by the State and provided to cities for their budgeting process.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">2012 estimated per capita distribution</td> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 50%; text-align: right;">5.01</td> </tr> <tr> <td>2012 estimated population</td> <td></td> <td style="text-align: right;">16,870</td> </tr> <tr> <td></td> <td style="text-align: center;">\$</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">84,519</td> </tr> </table>		2012 estimated per capita distribution	\$	5.01	2012 estimated population		16,870		\$	84,519
2012 estimated per capita distribution	\$	5.01								
2012 estimated population		16,870								
	\$	84,519								
<b>COMMENTS:</b>										

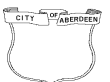
<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$79,178	\$80,435	\$81,462	\$79,000	\$80,000	\$84,500



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>									
Liquor Board Profits	001 General Fund									
<b>AUTHORITY:</b>										
RCW 66.08.190										
<b>DESCRIPTION OF REVENUE:</b>										
<p>Cities receive 40% of the excess funds (profits) of the Liquor Revolving Fund. The Liquor revolving fund consists of certain license and permit fees as well as the profits derived from the sales of spirituous liquors by the Liquor Control Board.</p>										
<b>FORMULA/PROJECTION METHOD:</b>										
<p>Per capita distribution amounts are estimated annually by the State and provided to cities for their budgeting process.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">2012 estimated per capita distribution</td> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 50%; text-align: right;">6.19</td> </tr> <tr> <td>2012 estimated population</td> <td></td> <td style="text-align: right;">16,870</td> </tr> <tr> <td></td> <td style="text-align: center;">\$</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">104,425</td> </tr> </table>		2012 estimated per capita distribution	\$	6.19	2012 estimated population		16,870		\$	104,425
2012 estimated per capita distribution	\$	6.19								
2012 estimated population		16,870								
	\$	104,425								
<b>COMMENTS:</b>										
<p>One Initiatives is scheduled for the November 2011 election that could affect the collection of this tax source. Currently, we have budgeted based on existing laws.</p>										

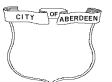
<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$111,181	\$113,261	\$131,505	\$117,500	\$115,000	\$104,500



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Fire Protection Services	001 General Fund
<b>AUTHORITY:</b>	
Aberdeen City Code chapter 3.05 and individual protection contracts.	
<b>DESCRIPTION OF REVENUE:</b>	
Revenues are from the State for fire protection to Stafford Creek Correctional facility, individual fire protection service contract with Districts and one Homeowner's Association.	
<b>FORMULA/PROJECTION METHOD:</b>	
Based on current agreement levels.	
<b>COMMENTS:</b>	

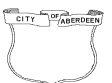
<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$146,340	130,186	\$96,988	\$73,400	\$73,400	\$75,900



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Grants	001 General Fund
<b>AUTHORITY:</b>	
Grants received from Federal and State sources. Numbers vary from year to year based on projects awarded.	
<b>DESCRIPTION OF REVENUE:</b>	
The 2010 and 2011 revenue reflects receipts of a Federal Dept. of Justice Grant to be used for the Corrections Dept. (Jail Operations)	
<b>FORMULA/PROJECTION METHOD:</b>	
<b>COMMENTS:</b>	

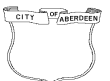
<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$148,906	\$52,385	\$457,526	\$244,000	\$244,000	\$0



**City of Aberdeen**  
**2011 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
<u>Financial Services</u> Water Sewer Garbage	001 General Fund
<b>AUTHORITY:</b>	
RCW 43.09.210	
<b>DESCRIPTION OF REVENUE:</b>	
<p>State law and Generally Accepted Accounting Principles(GAAP) require that all enterprise funds reflect fully the cost of providing services to the customer. Financial Services represent the cost attributable to maintaining customer accounts, billing, collection, accounting services, data processing and related overhead. This amount is transferred to the General Fund to reimbursement for these services.</p>	
<b>FORMULA/PROJECTION METHOD:</b>	
Current valuation of services provided.	
<b>COMMENTS:</b>	
In 2010, the City implemented a Cost Allocation Plan and began treating these amounts as redistributed costs rather than revenue.	

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$279,000	\$279,000	\$0	\$0	\$0	\$0





**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Engineering Charges	001 General Fund
<b>AUTHORITY:</b>	
<b>DESCRIPTION OF REVENUE:</b>	
<p>These revenues are generated by the Public Works Department charging for the time they spend on all projects not directly funded out of General Government revenues. Some examples would be work done for: Water fund, Sewer Fund, Arterial Street fund, Federal Aid Projects, and other State and Federal Projects.</p>	
<b>FORMULA/PROJECTION METHOD:</b>	
<b>COMMENTS:</b>	
<p>In 2008, The City began directly charging staff time to various funds rather than billing it as revenue.</p>	

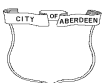
<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$8,658	\$4,785	\$3,558	\$0	\$0	\$0



**City of Aberdeen  
2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Miscellaneous Charges for Services	001 General Fund
<b>AUTHORITY:</b>	
<b>DESCRIPTION OF REVENUE:</b>	
Various charges for services such as: Domestic Violence Filing Fees, Booking Fees, Photocopying, Election Filing Fees, and Law Enforcement Services.	
<b>FORMULA/PROJECTION METHOD:</b>	
<b>COMMENTS:</b>	

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$66,073	\$54,200	\$72,408	\$52,000	\$52,000	\$59,000



**City of Aberdeen**  
**2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Fines and Forfeits	001 General Fund
<b>AUTHORITY:</b>	
<b>DESCRIPTION OF REVENUE:</b>	
<p>The city retains a portion of court fines and court costs. Currently 32% of court fines are transferred to the State of Washington.</p>	
<b>FORMULA/PROJECTION METHOD:</b>	
<b>COMMENTS:</b>	

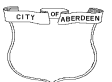
<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$408,636	\$366,841	\$445,375	\$450,000	\$480,000	\$488,800



**City of Aberdeen  
2012 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>
Interest Income	001 General Fund
<b>AUTHORITY:</b>	
<b>DESCRIPTION OF REVENUE:</b>	
<p>This revenue source is determined by the amount of cash reserves invested and the current interest yield.</p>	
<b>FORMULA/PROJECTION METHOD:</b>	
<b>COMMENTS:</b>	
<p>Interest rates for 2011 have been at historic lows. Rates are not expected to climb during 2012.</p>	

<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2008	<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Budget</i> 2011	<i>Projected</i> 2011	<i>Budget</i> 2012
\$216,508	\$91,625	\$72,238	\$70,000	\$35,000	\$35,000





Special thanks to the following employees who contributed photos to this year's budget book:

- ❖ Robert Torgerson – Police Department
- ❖ Dave Carlberg – Fire Department
- ❖ Linda Hein – Human Resources Department
- ❖ Karl Harris – Parks & Recreation Department
- ❖ Stacie Barnum – Parks & Recreation Department
- ❖ Mike Randich – Water Department
- ❖ Rick Sangder – Street Department
- ❖ Kyle Scott – Sewer Department
- ❖ Richard Irwin – Engineering Department
- ❖ Dianne Hill – Finance Department
- ❖ Jennifer Domingo – Public Works

